

**OFFICE OF THE COMPTROLLER AND AUDITOR  
GENERAL OF INDIA**

**Style Guide for  
AUDIT REPORTS**

**(2<sup>nd</sup> Edition)  
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## **Introduction**

- 1.** This Style Guide is in six parts: general advice on good writing; guidance on drafting; a list of conventions which must be followed in IA&AD; an A to Z of common errors and weaknesses and list of words and phrases to be used with care.
- 2.** Many of the rules are arbitrary and the judgements prescriptive. Nobody is likely to agree with them all, but they should be applied in the interests of consistency and to save time in re-drafting and proof reading.
- 3.** The guide is written in the context of our audit reports, but the message it promotes applies to all our official writing: to produce drafts that are clear, readable and interesting. It is not intended to set up a single drafting model. But the Style Guide does seek to encourage the use of plain, simple English – short words, short sentences and short paragraphs.

## I. General advice on good writing

- 1.1.** Clear writing depends on clear thinking. To draft well a writer must know just what meaning he wishes to convey.
- 1.2.** You can usually say what you want in short everyday words. This is especially important if you are writing about a complex subject. Readers will need all their attention to grasp what they are being told. They don't want to spend time grappling with obscure language as well.
- 1.3.** Orwell observed 'A scrupulous writer in every sentence that he writes will ask himself at least four questions. What am I trying to say? What words will express it? What image or ideas would make it clearer? Is this image fresh enough to have an effect? And he will probably ask himself two more: Could I put it more shortly? Have I said anything that is avoidably ugly?' So think what you want to say, then say it as simply as possible. Keep in mind the following elementary rules:
- avoid cliches and slang;
  - never use a long word when a short word will do;
  - if it is possible to cut out a word, always cut it out;
  - never use a foreign phrase, a scientific word or a jargon word if you can think of a straightforward English equivalent. Use the language of everyday speech, not that of accountants, computer experts, bureaucrats and lawyers;
  - avoid a desire to impress. Your job is to help readers understand you readily and precisely and not to show them how clever you are; and
  - do your best to be lucid. Simple sentences and short paragraphs help to break down slabs of text into manageable chunks. Avoid complicated constructions and gimmicks.

### **How long is long?**

- 1.4.** For writers, long sentences are difficult to construct well. The longer they get the more risk there is of ideas becoming confused. For readers, long sentences are hard work.
- 1.5.** So how long is long? Readers seem to be comfortable with an average sentence length of 15-20 words in most circumstances. Most writers are capable of writing such sentences without much effort. Occasionally a longer sentence is necessary, but beware of using such long sentences regularly. Sometimes, a very short sentence can be useful to punch home an idea. It catches the reader's attention and stops him skimming over important facts.

- 1.6.** Use short paragraphs – none should be longer than a third of a typed page. Use indents freely to list main points and get your message across more clearly; make more use of side-headings; and give paragraphs minor sub-headings.

## II. Drafting reports

### Objectives of reports

- 2.1. Reports are the principal means by which the IA&AD meets its primary objective of providing Parliament and State Legislatures with independent information and assurance. They are written for the Parliamentary reader or the PAC, and beyond that for the wider public. They are not written to be read as a dialogue between the IA&AD and the audited body and are not therefore reports in any 'expert to expert' category.

So the reports need to get their essential messages across clearly and simply to an audience who probably do not need or wish to know the details and complexities surrounding the subjects examined.

- 2.2. For every report, meeting these objectives means putting a premium on:
- having a strong, clear report structure;
  - avoiding a temptation to include as much as possible of the information and analysis gathered during the investigation to support IA&AD findings and conclusions;
  - concentrating less on narrative descriptions of how things are done and more on why they are done, how well they are controlled and the results achieved; and
  - used hard evidence and telling examples to reinforce the messages in the report
- 2.3. All drafts must pay close regard to the reporting objectives summarised above. It is not acceptable for drafts to be submitted on the basis that as much as possible should be included and that streamlining, selection and re-arrangement will be catered for by subsequent redrafting up the line.

### The IA&AD style of report writing

- 2.4. Writing audit reports is not so different from writing any other kind of informative writing. To give our readers a comfortable ride, use verbs actively, write short sentences and keep to the essentials. The more complex the subject the simpler the style should be. Our aim should be reports which set out the facts in a series of short crisp paragraphs.

Drafting this way is not always easy. Everyone will have to be ruthless in revising their own material and rejecting what is not up to scratch. Always look critically at your finished work to see if you can answer 'yes' to the following questions.

Structure

Does it have a strong, clear framework which presents the material logically and to best effect?

Is it clear?

Does it get its main message across on first reading?

Will the language be clearly understood by the reader?

Is it free from jargon?

Simple and brief?

Does it concentrate on the main issues, avoiding aspects which are peripheral?

Does it give only the essential facts?

Does it include only essential words and phrases?

Accurate?

Is the information correct?

Are the findings supported by evidence?

Is the writing free from errors in grammar, spelling and punctuation?

Complete?

Does it give all the necessary information?

Does it answer all the important questions?

Balanced and fair?

Does it present both sides of the argument?

Does it reflect good performance and good VFM by the audited body as well as criticisms?

Are the audited body's views properly reflected?

Is the language used moderate and non-provocative?

Constructive?

Does it consider the feasibility of recommendations made?

Does it look forward to improvements rather than back at faults and weaknesses?

### **Length of reports, paragraphs, reviews and appendix**

- 2.5. As a rule of thumb, maximum length of the report (excluding overview and appendix) should be 120 typed pages. The limit can be relaxed where the number of reviews is four or more in bigger states. Overview should not normally exceed about eight to ten typescript pages. The existing limit of (30) pages appendix/ annexure has been relaxed to (65) pages. Transaction audit paragraphs should not normally exceed two pages. Except All-India reviews, other reviews should be confined to 20 typed pages. The 20-page limit for performance audits could be relaxed by 5 pages depending upon the availability of material.

### **Structure of reviews**

- 2.6. There is no ideal drafting model which is suitable for all reviews. A rigid format could become cumbersome and unimaginative. The main consideration is how the facts, figures and conclusions on a particular subject can most effectively be communicated and what form of presentation best meets that purpose.
- 2.7. There are two main structures adopted:
- a 'straight through' review incorporating recommendations in the main text;
  - a review preceded by 'highlights' and ending with 'conclusion' containing recommendations
- 2.8. Long reviews of about 15 pages should normally be preceded by 'highlights' containing the main findings. The 'highlights' should be concise (not more than 3 pages), but should sufficiently bring out the main issues to provide the reader with a clear view of the purpose and results of the review.
- 2.9. The 'highlights' is not intended to be free standing, mini-report and should contain the minimum of description and narrative. It is not always necessary for matters dealt with in the 'highlights' to follow the same sequence or be under the same headings as in the main text of the review; sometimes, for example, it may be desirable to arrange the 'highlights' according to the materiality of audit findings. However structured, the 'highlights' should cross-refer to the relevant paragraphs in the report.
- 2.10. The review should be free-standing – ie. capable of being read without the need to refer to other source material or other published information. It is a condensed description of main issues, findings and conclusions; and supporting facts. The essential approach should be:
- bring out the really important matters;
  - play down the less important;

- omit the unimportant; and
- generally be selective and concentrate on IA&AD analysis rather than on descriptions and narratives.

### **Appendix**

- 2.11.** If the main text of audit report involves detailed analysis of complicated issues, or statistics, these should normally be set out in an appendix. But don't use appendices simply to display how much information you have collected. They are not a vehicle for including descriptions of detailed systems or procedures operated within the audited body. Material should always be relevant and support the case being made. Appendices need to be drafted and edited just as carefully as the main text. As a rule of thumb, if information on less than five items is to be provided, the details may be incorporated in the main text itself, rather than as an appendix.

### **Diagrams, tables etc**

- 2.12.** Full use should be made of facts, figures and relevant examples to give life to the report and to point the reader to significant issues and conclusions. Diagrams, charts, graphs and tables should be used to help get across important messages; and these should be where appropriate included in the text, not only in appendices. These can save a lot of explanation and - provided they are simple and well laid out - can often convey more in a short space than stretches of narrative.

### **Glossary**

- 2.13.** Abbreviations in reports should be kept to a minimum. Where five or more abbreviations (or specialised terms) are necessary in the report then all abbreviations and terms used should be listed in a glossary at the end of the report.

### III. IA&AD conventions which must be used

#### Abbreviations

- 3.1. Keep the use of abbreviations to a minimum, particularly where they are likely to be unfamiliar to the reader. Observe the following rules:
- all abbreviations are potentially an affront to the reader since they are used for your benefits and not his;
  - do not use abbreviations for bodies which are referred to only a handful of times in a report – the reader will have forgotten what they mean and will have to look back to check up;
  - if you must use an abbreviation write the words in full on their first appearance followed by the initials in brackets;
  - ring the changes by referring to ‘the Ministry’, ‘the Department’, ‘the Commission’ etc;
  - normally avoid using abbreviations in the ‘overview’ and ‘highlights’, particularly if the words in full are explained only in the text;
  - abbreviations that can be pronounced do not need the definite article (e.g., UNESCO). All other abbreviations do (e.g., the CAG, the GOI)

#### *Active not passive*

- 3.2. *Wherever possible write actively. Overuse of passive verbs is one of the most common causes of unclear writing. So say ‘Audit examined this account’ and not ‘an examination of this account has been carried out by Audit’. To convert passive into active change either the verb: ‘expenditure was reduced by Rs. 10 lakh’ to ‘there was reduction in expenditure of Rs. 10 lakh’ or the subject: ‘payment was authorised by the Executive Engineer’ to ‘Executive Engineer authorised the payment’.*

#### Apostrophes

- 3.3. Use the normal possessive ending’s after singular words or names that end in s: boss’s, Jones’s. Use it after plurals that do not end in s: media’s. Use the endings’ on plurals that end in s: companies’ – including plural names that take a singular verb (e.g., Reuters’)

#### Capitals

- 3.4. A balance needs to be struck between using too many and too few capital letters. Here there can be no general rule, but two pieces of advice may be given:

- The particular and the general: Use a capital for the particular and a small letter for the general. For e.g., ‘it is a road leading out of Barakhamba Road’
- Consistency: Whatever practice you adopt, be consistent throughout any document you are writing.

### Chapter numbers

- 3.5. Use roman numerals (I, II, III ..... ) for chapter numbers.

### Dates

- 3.6. Do not put commas in dates. Use any of the following formats:

- 26 May
- Monday 26 May
- 26 May 2003
- 26-30 May 2003
- 26 May – 5 June 2003
- 2002-03
- 26/5/2003

### Figures

- 3.7. Never start a sentence with a figure; write the number in words instead. Use figures for numerals greater than nine and for all numerals that include a decimal point or a fraction. Use words for whole numbers from one to nine. Fractions should be hyphenated (two-thirds). Spell out lakh and crore. Do not use abbreviations for lakh and crore except in tables.

Do not mix decimals and fractions; thus use either 3 ½ lakh or 3.5 lakh but not both. Use commas appropriately while writing figures (12,34,56,789.99).

Number greater than 100 lakh should be expressed in crore and numbers less than 100 lakh in lakh.

In case of comparison same units to be used, e.g. lakh or crore.

Use 2,000-3,000, 2 lakh – 3 lakh (not 2-3 lakh). But, ‘costs rose from Rs. 2 lakh to Rs. 3 lakh’ (not Rs. 2 lakh – Rs. 3 lakh).

- Figures in table and narration should be in same unit
  - Use of figures or words should be uniform for comparison e.g. 2 and 12 or two and twelve.
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### **Font**

- 3.8. Use font size of 12 in the text of report. Even in tables and charts do not use font size of less than 8.

### **Page numbers**

- 3.9. Use Roman numbers (i, ii, iii, ...) for the part of the report containing contents, preface and overview of the report. Use Arabic numbers for the main text and appendices in the report. Never use alpha-numerals (12A, 12B) for page numbering.

### **Paragraph numbers**

- 3.10. Never use alpha-numeric coding (3.2A.1) for paragraph numbers. Also avoid a mix of Roman-Arabic numbers (3.4.(iv)).

Use Arabic numerals for paragraph numbers. The first digit of the paragraph number should indicate the chapter number. For e.g., the first digit of a paragraph in Chapter III should be 3. The paragraphs and sub-paragraphs should be numbered as 3.1, 3.1.1 etc.

Do not use more than 4 levels in paragraph numbering (e.g. 3.1.2.1, 3.1.2.2. and so on).

### **Percentages**

- 3.11. Write per cent rather than % and percentage rather than %age. A range of values should be expressed as 10-12 per cent, not 10%-12 or 10 per cent – 12 per cent.

Do not use a percentage, a proportion, or a fraction when you mean some, as in: substantive testing proved worthwhile in a percentage of cases.

### **Preface**

- 3.12. Introduction to the report should be titled 'Preface' and not 'Prefatory remarks'.

### **Singular/plural**

- 3.13. There is no rule about whether a verb that agrees with a single collective noun should be singular or plural. However, use 'a number are' and 'the number is'.

➤ In using collective nouns, the plural is more suitable when the emphasis is on the individual members and the singular verb when it is on the body as a whole. For e.g., the committee were unable to agree and a committee was appointed.

- Do not use a singular verb where two singular nouns are linked by ‘and’ unless the linked words are so closely associated that they might also be hyphenated
- For words linked by ‘with’ use singular verb if the subject is singular. The Minister together with the Secretary is coming.
- When each is the subject of a sentence, the verb is singular and so is any pronoun. For eg. each has a room to himself.
- Certain nouns are often misused. Remember agenda is singular and data is plural. Thus it is wrong to write ‘data that is four to twelve years old is of limited use’.
- The IA&AD and Government Departments should always be treated as plural nouns.

## IV. A to Z of common errors and weaknesses

### A or An

- 4.1. Use *an* in place of *a* when it precedes a vowel *sound*, not just a vowel. That means it's 'an honor' (the *h* is silent), but 'a UFO' (because it's pronounced *yoo eff oh*). Some people think it's wrong to use 'an' in front of an abbreviation (like 'MRI') because 'an' can only go before vowels. The *sound* is what really matters. It's 'an MRI' (you pronounce it 'em ar eye').

### Adverbs

- 4.2. Put them where you would in normal speech, which is usually after the verb.

### Among versus Between

- 4.3. The simple rule will rarely fail you: use *between* for two things, *among* for more than two.

### Alternative

- 4.4. Strictly this means one of two, not one of three, four, five or more. Options should be used when more than two are meant.

### Ampersands

- 4.5. Should be used in three ways:
- When they are part of a company or body (IA&AD)
  - When two names are linked to form one unit (Trade & Industry).
  - In R&D

### Anticipate

- 4.6. Does not mean expect but to use in advance. Probably best avoided since it is often misused.

### Basically

- 4.7. Almost always useless. Qualifiers such as *basically*, *essentially* and *totally* rarely add anything to a sentence; they're the written equivalent of 'Um'.

### Circumstances

- 4.8. Stand around a thing: therefore correctly it is in the circumstances not under them.

## **Colon**

**4.9.** To be used:

- To mark more sharply than a semicolon the antithesis between two ideas:

This year the department is short of funds; next year it will have money to burn.

- To precede an explanation or to introduce a list of series:

The Government Account consists of 3 parts: the Consolidated Fund, the Contingency Fund and the Public Account

## **Comma**

**4.7.** Use commas sparingly and as an aid to understanding. Too many in one sentence can be confusing.

Generally used:

- to mark off less important statements within a sentence:
- to break long sentences into easily understood parts:
- to separate items in a list.

## **Compare**

**4.8.** X is compared with Y when drawing attention to the difference (compared with last year's poor results, 1986-87 was a good year): X is compared to Y when stressing their similarity (as in 'shall I compare thee to a summer's day').

## **Compound**

**4.9.** This word is often misused. It does not mean to make worse, to multiply or to complicate. It means to mix together, to settle by mutual agreement or to condone for a consideration.

Probably best avoided.

## **Comprise**

**4.10.** The meaning is 'composed of'. DTI comprises Trade and Industry: Trade and Industry make up (not comprise) DTI.

### **Continual versus Continuous**

- 4.11. *Continual* means ‘happening over and over again’; *continuous* means ‘happening constantly without stopping’. If you're *continually* on the Internet, it means you keep going on; if you're *continuously* on the Internet, it means you haven't gone off at all.

### **Convince**

- 4.12. Is not a synonym for persuade. The C&AG was persuaded to award a 10 percent increase: he was convinced of the wisdom of doing so only after the wastage rate had risen to 100 percent.

### **Currently**

- 4.13. What's wrong with *now*? Or even leaving it out altogether and letting a present-tense verb do the trick? *It is currently not available* is the same as *It is not available* or *It is not yet available*.

### **Decimate**

- 4.14. Strictly this means to reduce something by a tenth, not to destroy a large proportion. Probably best avoided.

### **Different**

- 4.15. Different from not to or than.

### **Disinterested**

- 4.16. Means impartial and not uninterested. ‘Uninterested’ means unconcerned or indifferent.

### **Due to**

- 4.17. Its three main meanings:
- Owed to, as in: Rs. 1 lakh of fees is due to the IA&AD
  - Arranged or timed to, as in: the VFM Report is due to be completed in May.
  - Because of: when used to follow a noun, as in: the cancellation, due to the election, of not it was cancelled due to the election.

### **Effectively**

- 4.18. Means with effect: if you mean in effect, say so. ‘The matter was effectively dealt with in committee’ means it was well done in committee.

‘The matter was, in effect, dealt with in committee’ means it was more or less attended to in committee.

**E.g. versus i.e.**

- 4.19. The abbreviation *e.g.* is for the Latin *exempli gratia*, ‘for example’. *I.e.*, Latin *id est*, means ‘that is’. They’re not interchangeable. Both abbreviations should be followed by a comma.

**Estimated**

- 4.20. Avoid ‘an estimated Rs. 10 lakh’, use instead ‘about Rs. 10 lakh’ or ‘it was estimated as Rs. 10 lakh’.

**Factor**

- 4.21. A hackneyed word; the expressions of which it forms part can usually be replaced by something more direct and idiomatic. For e.g., instead of saying ‘His superior training was the great factor in his winning the match’ use ‘He won the match by being better trained’.

**Farther versus Further**

- 4.22. Though very few people bother with the difference these days, there is a traditional distinction: *farther* applies to physical distance, *further* to metaphorical distance. You travel *farther*, but pursue a topic *further*.

**Finally**

- 4.23. Do not use finally when you mean lastly or at last. Thus, it is illogical to write Public Expenditure finally fell below Rs. 100 crore because it may rise above it again in the future.

**Flaunt**

- 4.24. Means display: Flout means show contempt for.

**Foreign words and phrases**

- 4.25. Avoid them unless there is no everyday English alternative.

**Full stops**

- 4.26. A full stop marks the natural conclusion of the small package of information that has been offered in a sentence.

Do not use full stops at the end of headings or in abbreviations. Full stops should be used to mark the end of a sentence and mark a stronger break between ideas than a comma, semicolon or colon.

### Get

- 4.27. Be sparing with this verb. Thus: BALCO did not get privatized: it was privatized.

### Hopefully

- 4.28. This adverb means 'full of hope'. Thus you may begin writing a draft report hopefully, but never write: Hopefully, the VFM investigation will be finished in 1989. It is better to say: If all goes to plan (or with great good luck)...

### However

- 4.29. In the meaning *nevertheless*, not to come first in its sentence or clause.

#### Incorrect

The roads were almost impassable.  
However, we at last succeeded in  
reaching camp.

#### Correct

The roads were almost impassable.  
At last, however, we succeeded in  
reaching camp.

When *however* comes first, it means *in whatever way* or *to whatever extent*. For *e.g.*,

However you advise him, he will probably do as he thinks best.

However discouraging the prospect, he never lost heart.

### Hyphens

- 4.30. Use them in the following words:

- Fractions
- Most words beginning with anti and non: anti-government (but note anticlimax, antitrust non-combatant, non-payment (but note nonaligned, nonstop)
- A sum of money followed by the word worth: Rs. 10 lakh-worth of stocks
- To avoid ambiguities: a little-used vehicle (low mileage) and a little used-vehicle (an old Mini)
- Separating identical letters: Book-keeper, re-entry, pre-eminent

- Nouns formed from prepositional verbs: build-up, call-up, get-together, shake-up.

A list is attached of commonly used words which do not require a hyphen.

### **Information overload**

- 4.31.** As discussed earlier, do not provide all the details you have just because you have it. Information overload can distract readers' attention from the main issue. For e.g., while making a comment on the non-utilisation of a building constructed at a cost of Rs. 55 lakh for more than 3 years, do not discuss salary of Rs. 1.25 lakh paid to a watch and ward for the security of the building.

### **Inverted commas**

- 4.32.** If an extract ends with an exclamation or question-mark, put the punctuation before the closing inverted commas: The Director said to him, 'Haven't you finished that draft yet?'

If the question or exclamation mark is part of a lengthy sentence within which the quotation stands, put it outside the inverted commas: Why did the Director say, 'Haven't you finished that draft yet?'

-ise or -ize?

- 4.33.** Always use -ise for it will never be wrong, whereas -ize sometimes will be: criticise, solemnise etc.

### **It's versus Its**

- 4.34.** There's no shortcut; all you can do is memorize the rule. *It's* with an apostrophe means *it is* (or, a little less often and a little less formally, *it has*); *its* without an apostrophe means *belonging to it*.

### **Jargon**

- 4.35.** The C&AG's Reports are not addressed to IA&AD staff or to the audited bodies, but to the Parliament and the public jargon must therefore be avoided, especially legal and technical terms and those conventional phrases invented by government departments that are unintelligible to outsiders. You may have to think harder if you do not use jargon, but you can still be precise. You should ask yourself – will the reader understand this term properly? Could I replace it with everyday language? Should I still use the term but explain it?

Read through your completed draft, and try to remove all jargon to make the result intelligible to everybody.

### **Less and fewer**

- 4.36. Less qualifies degree, quantity or extent and takes a singular noun. Fewer relates to number and takes a plural noun. Thus: less spending; less distance; fewer miles, fewer opportunities.

### **Literally**

- 4.37. Use the word *literally* with care, and only where what you are saying is *literally* true. ‘We were *literally* flooded with work’ is wrong because the *flood* is a metaphorical one, not an actual deluge. Don’t use *literally* where *really*, *very*, or *extremely* will do.

### **Majority**

- 4.38. Do not use the major part or the majority when most should be adequate: reserve them for occasions when the difference between a majority and a minority is significant. Thus,; the majority of CIPFA students is likely to vote for the proposal.

### **-ment**

- 4.39. Avoid adding -ment to verbs indiscriminately. Do not use words like schedulement, reallocationment etc.

### **Metaphors**

- 4.40. Metaphors can be useful, enabling ideas to be conveyed succinctly without tedious explanation. But used indiscriminately they become stale and lack precision. Orwell put it as follows: ‘A newly invented metaphor assists thought by evoking a visual image, while, on the other hand a metaphor which is technically ‘dead’ has in effect reverted to being an ordinary word and can generally be used without loss of vividness. But in between these two cases there is a huge dump of worn-out metaphors which are merely used because they save people the trouble of inventing phrases for themselves.

### **Multiple/negatives**

- 4.41. Avoid using multiple negatives in a sentence. For e.g., ‘common’ could be used instead of ‘not uncommon’.

### **Nature**

- 4.42. Often simply redundant, used like character. For e.g., ‘Acts of hostile nature’ could be replaced with ‘Hostile acts’.

### *None*

- 4.43. None takes a singular verb. So does neither X nor Y, unless Y is plural. For example, neither the minister nor the officers have done it – where the verb agrees with the element closest to it.

### **Nor**

- 4.44. Although there are other possibilities, you can't go wrong if you use *nor* only after the word *neither*: instead of 'Keats did not write novels nor essays', use either 'Keats did not write novels *or* essays' or 'Keats wrote *neither* novels *nor* essays'. (You *can*, however, say 'Keats did not write novels, nor did he write essays')

### *Only*

- 4.45. Put *only* as close as possible to the word it qualifies if it could reasonably be thought ambiguous elsewhere. Thus: these sections produce accounts *only* in September. To say that they *only* produce accounts in September could suggest to a careful reader that in September they do nothing else or that in other months they do something other than 'produce' them.

### *Optimum*

- 4.46. Optimum is not an alternative for best. It should be used only of the product of conflicting forces. An auditor's optimum work rate is not the fastest he can do, but the rate which reconciles in the most satisfactory way the conflicting needs for speed, accuracy and a satisfactory result.

### *Paragraphs*

- 4.47. Long paragraphs can confuse the reader. One thought – one paragraph.

### *Parameter*

- 4.48. Parameter is a mathematical term with a precise meaning. It is normally better to use boundary, limit, framework or condition.

### **Particular**

- 4.49. This particular word, in many particular circumstances, serves no particular purpose. Give particular attention to the particular prospect of cutting it out.

### **Per**

- 4.50. Avoid the habit of using *per* instead of *according to*, as in *per manufacturers' guidelines*.

### Plus

- 4.51. The use of the word *plus* where *and* or *with* would be better is a bad habit picked up from advertising copy. Try to limit *plus* to mathematics, and use *and* or *with* where they're appropriate.

### Presently

- 4.52. Does not mean at present but soon. Example: Presently the department will act on their decision. Probably best avoided.

### Punctuation

- 4.53. The specific punctuation marks are dealt with in the relevant section of this guide. However, remember that:
- The only purpose of punctuation is to make clear to the reader what you want to say:
  - Keep punctuation marks to a minimum.

### Semicolon

- 4.54. No hard and fast rules here, except to encourage consistency throughout a report. Remember that a semicolon is simply a stronger version of the comma.

### Shall versus Will

- 4.55. *Will* is usually the simple future indicative: 'This *will* happen'. 'You *will* be surprised'. *Shall* is related to the subjunctive, and means 'Let it be so', which you might see in legal or business writing: 'The employee *shall* produce all required documentation', 'A committee *shall* be appointed' and so forth. (They're not just predicting that the employee's going to do it or the committee is going to form; they're declaring that they *must*, or at least *should*, happen.) But this rule works only for the second person (*you*) and the third person (*he, she, it, they*). The first person — *I* and *we* — reverses the rule, so 'I *shall* do it' means I'm going to get around to it, while 'I *will* do it' shows a mustering of resolve (let it be so).

### Sentences

- 4.56. These must be short and have unity of thought.

### Short words

- 4.57. Should always be used in preference to long words unless there is a good reason not to. Use the language of everyday speech. Not that of auditors. Accountants. Lawyers. Bureaucrats and computer experts.

## So

- 4.58. Avoid using ‘so’ as an intensifier, as in ‘It’s *so* hot’, unless there’s a *that* clause (though the word ‘that’ needn’t appear in less formal writing): For e.g., ‘It’s so hot that the asphalt is melting’. Usage of ‘so’ instead of ‘very’ is a no-no.

## Spelling

- 4.59. Always use English spelling and not American. A list of commonly mis-spelt words is attached.

## That versus which

- 4.60. The relative pronoun *that* is restrictive, which means it tells you a necessary piece of information about its antecedent: for example, ‘The word processor *that* is used most often is WordPerfect’. Here the *that* phrase answers an important question: which of the many word processors are we talking about? And the answer is the one that is used most often.

*Which* is non-restrictive: it does not limit the word it refers to. An example is ‘Penn’s ID center, *which* is called CUPID, has been successful so far’. Here *that* is unnecessary: the *which* does not tell us which of Penn’s many ID centers we’re considering; it simply provides an extra piece of information about the plan we’re already discussing. ‘Penn’s ID Center’ tells us all we really need to know to identify it.

It boils down to this: if you can tell which thing is being discussed without the *which* or *that* clause, use *which*; if you can’t, use *that*.

## Unnecessary words

- 4.61. Use adjectives and adverbs to make your meaning more precise but beware of using them for emphasis alone. Very is often used so freely that it ceases to have any meaning: it must be used discriminatively to be effective. Necessarily and inevitably are overworked: they often add nothing to the meaning of the words they qualify.

The knife may also be wielded on many other words and phrases: For e.g., Track record (record), cutbacks (cuts), large-scale (big).

## Verbs

- 4.62. Comments made in the side-margins and tables should be complete English sentences. Avoid a temptation to save space by omitting verbs like is, are, was, were, etc. in the sentences contained in tables and side-margins.

### While

- 4.63. Avoid the indiscriminate use of this word for *and*, *but*, and *although*. Many writers use it frequently as a substitute for *and* or *but*, either from a mere desire to vary the connective, or from uncertainty which of the two connectives is the more appropriate. In this use a semicolon best replaces it. For e.g., instead of ‘The office and salesrooms are on the ground floor, while the rest of the building is devoted to manufacturing’ use ‘The office and salesrooms are on the ground floor; the rest of the building is devoted to manufacturing’.

### Who versus whom

- 4.64. While it’s possible to memorize a rule for distinguishing *who* from *whom*, it’s easier to trust your ear. A simple test to see which is proper is to replace *who/whom* with *he/him*. If *he* sounds right, use *who*; if *him* is right, use *whom*. For example: since *he did it* and not *him did it*, use *who did it*; since we give something *to him* and not *to he*, use *to whom*. It gets tricky only when the preposition is separated from the *who*: *Who/whom did you give it to?* Rearrange the words in your head: ‘*To whom* did you give it?’

### Would versus should

- 4.65. A conditional statement in the first person requires *should*, not *would*. For e.g., I should not have succeeded without his help.

The equivalent of *shall* in indirect quotation after a verb in the past tense is *should*, not *would*. For e.g., He predicted that before long we should have a great surprise.

### Vernacular Words/Latin Words

- 4.66. Vernacular words like ‘*khul*’ – small open irrigation channel, ‘*chak*’ development – command area development, ‘*khadanja*’ road, ‘*nautor*’ land – Government land allotted to villagers for cultivation, are used, such words should be shown *in italics* and explained as a footnote, if required. Similarly Latin phrases and words used in English like *viz. vide*, *bona-fide*, *ibid*, *suo-motu*, *mala-fide*, *de-facto*, *prima-facie*, *pro-forma*, *ex-gratia*, *ex-post facto in-toto*, *inter-se* etc should be shown in italics.

### Common Mistakes

- 4.67. Write ‘officer concerned/department concerned’ instead of ‘concerned officer’/concerned department’.

The words ‘balance’ and ‘rest’ (remainder) are both nouns. It is incorrect to say “The balance payment was to be withheld” or “The rest 80 per cent was to be withheld”. The correct forms are either “The balance was to be withheld” or “The rest was to be withheld” or “The remaining payment was to be withheld” etc.

Except for accepted and short expression like “and/or”, use of the slash (/) between the words should be made in a very restricted way. e.g. instead of saying ‘Short/non-payment’, we should say short payment or non-payment’. Similarly instead of writing “any increase/decrease over/below the schedule of quantities of a contract”, we should write “any increase over or decrease below the schedule quantities of a contract”. Instead of writing “The benefits of subsidy/ incentive/MSP provided by Government” “We should write “The benefits of subsidy, incentive and MSP provided by the Government”.

## V. Words and phrases to be used with care

### 5.1. Unnecessary words

#### **Instead of**

A great deal of  
A majority of  
A number of  
Accounted for by the  
fact that  
After the conclusion of  
Along the lines of  
At the present time  
Based on the fact that  
By reason of  
Call a halt to  
Come to an end  
Consensus of opinion  
In connection with  
In order to  
In respect of  
In relation to  
In the course of  
In the event of  
In this connection  
In view of the fact that  
Is dependent upon  
Is equipped with  
Is such that  
Is to be found  
It is known that  
It may be that  
It was found that  
Lies in the fact that  
Due to the fact that  
During the time that  
For the purpose of  
For the reason that  
From the standpoint of  
Higher degree of  
In consequence of  
In addition to  
In close proximity to  
More economically viable  
One of the reasons  
On the part of  
Owing to the fact that

#### **Write**

Much  
Most  
Many: few  
  
Because  
After  
Like  
Now; at present  
Because  
Because  
Stop  
End  
Most agree/consensus  
About  
To  
About  
About  
During; at  
If there is  
About; this  
Since; because  
Depends on  
Has  
Is  
Is  
I know; we know etc.  
If  
I found, we found etc.  
Is because  
Because  
While  
For; to  
Because  
For  
Higher; more  
Because  
Also; besides  
Close to  
Cheaper  
One reason  
By  
Because

Subsequent to	After
Take steps to	Start
The question as to whether	Whether
There is reason to believe	I think, we think
This is a subject that	This
Through the use of	By; with
With a view	So that
With reference to	About
With regard to	About
With the exception of	Except for
Worthy of consideration	Should be considered

### 5.2. Cut out phrases such as

According to  
As far as ... is concerned  
In respect of  
In terms of  
Found to be  
Having regard to  
In a ... condition  
Other things being equal

### 5.3. Words which do not require a hyphen

#### One word

Airfield	postwar
Bypass	prewar
Ceasefire	Profitmaking
Comeback	Seabed
Commonsense (adj)	Shipbuilding
Forever	Shipbuilders
Halfhearted	Soyabean
Handout	Stockmarket
Handpicked	Subcommittee
Lacklustre	Subcontinent
Machinegun	Submachinegun
Nevertheless	Takeover
Nonetheless	Underdog
Offshore	Underpaid
Onshore	Wartime
Overpaid	Workforce
Override	Worldwide
Petrochemical	Worthwhile
policy maker	

Two words

Air base	Coal miner
Air force	Common sense (noun)
Aircraft carrier	Under way
At least	Well known
Ballot box	

Three words

Capital gains tax	In so far
In as much	

**5.4. Plurals**

<b>-Oes</b>	<b>-os</b>
Cargoes	Commandos
Echoes	Embryos
Embargoes	Folios
Manifestoes	Ghettos
Noes	Silos
Potatoes	
Provisoes	<b>-ies</b>
Tomatoes	Monies
Tornadoes	
Torpedoes	
Vetoes	
Volcanoes	
<b>-eus</b>	<b>-eaux</b>
Bureaus	Chateaux
Plateaus	
<b>-uses</b>	<b>-i</b>
Buses	Termini
Circuses	Nuclei
Focuses	Stimuli
Geniuses	
Prospectuses	
<b>-ums</b>	<b>-a</b>
Crematoriums	Consortia
Forums	Corrigenda
Memorandums	Data
Moratoriums	Media
Quorums	Phenomena

Referendums	Strata
Sanatoriums	
Sanatoriums	<b>Where singular &amp; plural is same</b>
Stadiums	Equipment
Ultimatums	Furniture
Vacuums	
<b>-ves</b>	<b>-fs</b>
Wharves	Dwarfs
Lives	Roofs
<b>-as</b>	<b>-ae</b>
Agendas	Formulae
<b>-exes</b>	<b>-ices</b>
Indexes (of books)	Indices (indicators/index numbers)

### 5.5. Correct spellings of words that are commonly mis-spelt

Accommodate	Acknowledgement	Adviser
Advisory	Aeroplane	Aesthetic
Aging	Battalion	Benefited
Benefited	By-law	Channelled
Connection	Defendant	Dependant (noun)
Dependent (adj)	Détente	Disk (in computer context)
Disc (other contexts)	Dispatch	Enrol
Enrolment	Ensure (make certain)	Insure (against risks)
Farther (distance)	Further (additional)	Focused
Focusing	Forbid	Forgo (do without)
Forego (precede)	Forestall	Fulfil
Fulfilling	Fullness	Incur
Incurring	Inoculate	Inquire, inquiry
Install	Instalment	Installation
Intransigent	Labelled	Learnt
Levelled	Licence (noun)	License (verb)
Manoeuvre	Manoeuvring	Mileage
Occur	Occurring	Paediatric
Practice (noun)	Practise (verb)	Principal (head/adj)
Principle (code of conduct)	Program (in computer context)	Programme (other contexts)
Rec ur	Recurrent	Recurring
Sanatorium	Seize	Specialty (in context of medicine, steel and chemicals)

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Specialty (in other contexts)	Strategy	Superseded
Trade unions	Trades Union Congress	Vaccinate
Withhold	Word processor	

**5.6. Official words' and alternatives worth considering**

<b>Instead of</b>	<b>Consider</b>	<b>Instead of</b>	<b>Consider</b>
Absence of	No; none	Disseminate	Spread
Accede to	Grant; allow; agree	Diminish	Drop; lessen; reduce
Accompanying	With	Disclose	Tell; show
Accomplish	Do	Disburse	Pay
In accordance with	Because of; under	Discrete	Separate
Is in accordance with	Agrees; follows	Discontinue	Stop; end
Accordingly	So	Dispatch	Send
According to the records	The records show	Dominant	Main
Additional	Extra; more	Donate	Give
Adjustments	Changes	Due to the fact that	Because; as
Admissible	Allowed	Duration	Time
Adumbrate	Sketch; outline	Emphasise	Stress
Advantageous	Useful; helpful	Enable	Allow
Aggregate	Total	Endeavour	Try
A large number of	Many; most	Enquire	Ask
Alleviate	Ease; reduce	Enquiry	Question
Alternatively	Or	Entitlement	Right
Ameliorate	Better; improve	Equivalent	Equal; the same
Annexure	Annexe	Erroneous	Wrong
Anticipate	Expect	Establish	Show; find
Apparent	Clear; plain; obvious	Evaluate	Test; check
Appreciable	Large; great	Evince	Show; display
Application	Use	Exceptionally	Only when; in this case
Apprise	Inform; tell	Excessive	Too many; too much
Ascertain	Find out	Excluding	Apart from
At an early date	Soon	Exclusively	Only
Commence	Begin; start	Exempt from	Free from
Auditee	Audited body	Expedite	Hurry; hasten
Component	Part	Expeditionously	As soon as possible; quickly;
Concerning	About; on	Extent	Current; in force
In connection with	About	Fabricate	Make

As a consequence of	Because	Facilitate	Help; assist
Consequently	So	Factor	Reason; cause; feature
Constitute	Make up; form	Following	After
Customary	Usual; normal	For the duration of	During; while
Deem	Treat as; consider	For the purpose of	To
Defer	Put off; delay		
Deficiency	Lack of	Forthwith	Now; at once
Denote	Show	Forward	Send
Desire	Wish	Determine	Decide
Function (verb)	Work; operate; act	Obtain	Get; receive
Furnish	Give	Occasioned by	Caused by
Furthermore	Then; also	On behalf of	For
Generate	Produce; give	On the grounds that	Because
Implement	Carry out; do	Ordinarily	Normally; usually
In accordance with	As; under	Otherwise	Or
In addition to	Also	Overall	Total; supreme; generally; overriding;
Infructuous	Wasteful	Owing to	Because
In case of	If	Partially	Partly
In connection with	For; about	Participate	Take part in
In conjunction with	And; with	Particulars	Details, facts
In consequence	Because; as	Permissible	Allowed
In excess of	More than	Peruse	Read; look at
Indicate	Show	Pursuant to	Under
Inform	Tell	Practically	Almost; nearly
In isolation	By itself	Predominant	Main
Initiate	Begin; start	Prescribed	Set; fixed
Institute	Begin; start	Preserve	Keep
In lieu of	Instead of	Principal	Main
In order to	To	Prior to	Before
In receipt of	Get; have; receive	Proceed	Go
In relation to	About	Provided that	If; as long as
In respect of	About; for	Provisions	Rules; terms
In the course of	In; while; during	Purchase	Buy
In the event of	If	Regarding	About
Irrespective of	Whether or not; even if	Reimburse	Repay; pay back
Issue	Give; send	Remainder	The rest
Jeopardise	Risk	Remittance	Payment
Locate	Find	Remuneration	Pay; wages; salary
Magnitude	Size	Render	Send; make;

Major	Main; important; big; chief	Report	give Tell
Manufacture	Make	Represents	Shows; stands for; is
Mandatory	Compulsory	Request	Ask
Material	Relevant; significant	Require	Need
Marginal	Small; slight	Retain	Keep
Modification	Change	Reverse	Back
Necessitate	Need; make necessary	Revised	New; changed
Notify	Tell; let...know	Select	Choose
Notwithstanding	Even if; despite; still; yet	Solely	Only
Nevertheless	But; however	Submit	Send; give
Subsequently	Later	Subsequent to	After
Substantial	Large; great; a lot of	Sufficient	Enough
Supplementary	Extra; more	Terminate	Stop; end
Thereafter	Then; afterwards	Timeously	In good time
Transmit	Send; forward	To date	So far
To the extent that	If; when	Ultimately	In the end; at last
Unavailability	Lack of; absence	Uniform	Same
Utilise	Use	Undertake	Agree
Variation	Change	Virtually	Almost
Visualise	See; predict; imagine	Whereas	But
With reference to	About	With regard to	About; for
With respect to	About; for		