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TRANSMITTAL SHEET NO. 6

Attached is a reprint of the Editorial Style Manual. Only typographical corrections were made, but the entire manual was reprinted because the supply was exhausted.

In addition, because of organizational changes, the publication number has been changed from OPC-87-1 to OIMC-91-3.

FILING INSTRUCTIONS

INSERT

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Chapters 1 through 11
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F. Kevin Boland

F. Kevin Boland
Director
Office of Information Management and Communications

LIST OF TRANSMITTAL SHEETS

PROCEDURES

Upon receipt of each transmittal sheet, the recipient should date and briefly describe the subject(s) in the blanks following the appropriate number. A break in the continuity of transmittal sheets will indicate missing changes. Copies of missing transmittal sheets can be obtained from Distribution, room 4026.

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United States General Accounting Office

GAO

Office of Information Management
and Communications

Editorial Style Manual

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WORDS

STANDARD DICTIONARY

GAO's standard authority on spelling, usage, and word division is Webster's Ninth New Collegiate Dictionary. Consult Webster's Third New International Dictionary (unabridged) or an appropriate technical dictionary for any words not found in this dictionary. (See chapter on references.)

SPELLING

Follow Webster's for preferred spellings (not the U.S. Government Printing Office's Style Manual). Be careful with words such as "gauge" (not "gage"), "align" (not "aline"), "judgment" (not "judgement"), programming" (not "programing"), and "acknowledgment" (not "acknowledgement").

Use only the first spelling given in the dictionary (e.g., "requester" and "adviser").

Be careful with the plurals of these words.

appendix, appendixes	maximum, maxima
basis, bases	memorandum, memorandums
crisis, crises	minimum, minima
criterion, criteria	minutia, minutiae
curriculum, curricula	money, moneys
datum, data	parenthesis, parentheses
formula, formulas	phenomenon, phenomena
index, indexes	stimulus, stimuli
	synopsis, synopses

WORD DIVISION

Do not divide words (other than hyphenated words, such as "step-by-step") in documents that will be typeset because line length will change during typesetting. However, during the page proof stage, carefully check division of words that can be used as more than one part of speech since the typesetter cannot make such distinctions (e.g., whether "project" is a verb or noun).

In addition to following the guidance in Words Into Type (especially the rules on p. 239), ensure that word divisions on page proofs for typeset reports and on final copy for all other products follow

this guideline: maintain a minimum of three characters on the first line and four characters on the second line (e.g., the verb "pro-ject" can be divided at a line's end, but the noun "proj-ect" cannot).

If you are unable to check the division of a word you are unsure of, revise the sentence to avoid breaking the word at all.

During a final proofing, use professional judgment to determine if correcting the rare "error" in word division warrants the extra delay. Also, ensure that a word is consistently divided throughout a document.

TECHNICAL LANGUAGE AND JARGON

Distinguish between accepted technical terms recognized by a general audience ("biotechnology") and those recognized only by a limited audience ("hybridoma"). Avoid words not commonly in use except for necessary technical terms. If you cannot find a word in Webster's and it is not a necessary technical term, try to find a plain English synonym. Rephrase all jargon into more meaningful expressions. (Also, see ch. 6 on technical language in GAO's Writing Guidelines.)

BUREAUCRATIC LANGUAGE

Avoid stilted, inflated language whose tone would annoy readers, and choose words that are appropriate for the context. (See app. I for alternatives to bureaucratic words and phrases.) Notice how revising the following constructions reduces wordiness and avoids a bureaucratic tone.

-- Replace weak nouns with stronger verb forms (e.g., "GAO made an evaluation of" should become "GAO evaluated").

-- Replace wordy phrases with more concise words (e.g., "at this point in time" should become "now").

-- Avoid redundancies (e.g., "basic fundamentals" should become "basics" or "fundamentals" and "absolutely complete" should become "complete").

Avoid new coinages created by juggling suffixes (e.g., "numeralize" or "safetywise"). Even though Webster's may include some of these trendy words, avoid overusing them, especially those ending in "ize" or "ization" (e.g., "finalize," "prioritize," "politicization," or "institutionalization").

Avoid using "input" as a verb.

ABBREVIATIONS AND ACRONYMS

Be careful not to overuse abbreviations and acronyms. Always use professional judgment to determine whether an abbreviation, acronym, shortened title, or full name will be easiest for the reader to understand, especially in introductory sections of a report. To verify the exact wording of a federal name, use the United States Government Manual.

USAGE

Write out the full name of any title the first time it is used. However, since report covers contain GAO's full name and acronym, there is no need to write "GAO" out the first time it is used in the body of a report. Write out the name of a division before using its acronym.

Titles, headings, and executive summaries may use familiar acronyms, such as the following: CIA, CPA, FAA, FBI, DOD, GAO, IRS, NASA, NATO, U.N., U.S., U.S.S.R., and VA.

Abbreviations and acronyms are especially useful to conserve space in captions, charts, tables, financial statements, footnotes, and bibliographies.

As an aid to the reader, consider writing out a title instead of using an acronym if the acronym has not been used recently.

While sentences can begin with acronyms, do not begin a sentence with an abbreviation.

When the last letter of an acronym refers to a generic noun, such as system, plan, or program, do not repeat the generic noun after the acronym

(e.g., write "system" or "HIS" to refer to "Health Information System"; do not write "HIS system," which is redundant).

LISTING ABBREVIATIONS AND ACRONYMS IN THE TABLE OF CONTENTS

List all abbreviations and/or acronyms in the table of contents. Include "GAO" so it will be correctly typeset throughout the report. In the list of abbreviations, acronyms composed of all capitals will be typeset in small caps. Acronyms that are composed of upper- and lowercase letters (e.g., "FmHA" and abbreviations with multiple words (e.g., "Trident II/D-5") will be set in regular typeface.

SHORTENED VERSIONS OF OFFICIAL TITLES

Sometimes a shortened form of a title can be more meaningful than its acronym form (e.g., "Justice" for "Department of Justice" is better than "DOJ"). Check with the evaluator to determine agency usage and wording for shortened versions of titles or names, or refer to GPO's "List of Standard Word Abbreviations" and "List of Letter Symbols for Units of Measure" (pp. 143-153). If the usage is not covered there, refer to Webster's Guide to Abbreviations.

When using the shortened form of a federal entity, retain the same appellation throughout the product (e.g., consistently use "Census" as the shortened form for "Bureau of the Census" rather than alternating to "Bureau" occasionally).

ABBREVIATING "UNITED STATES"

Abbreviate "United States" when used as an adjective (e.g., "U.S. Geological Survey," "U.S. monitor Nantucket," or "U.S. wheat production"). However, to maintain parallelism in a compound, write "United States" so it corresponds to the other part of the expression (e.g., "U.S.-U.S.S.R. armament negotiations" but "United States-Soviet trade talks").

Write out "United States" when used as a noun (e.g., "gross national product of the United States"). If at all possible, revise report titles to meet length limitations without using "U.S." as a noun (e.g., instead of "Forest Trade in the U.S.," write "U.S. Forest Trade").

ABBREVIATING STATE NAMES	Use ZIP Code abbreviations (e.g., "CA" for California) only in addresses. Otherwise, use the abbreviations in Words Into Type, page 108 (e.g., "Calif." or "Cal.").
ABBREVIATING FISCAL YEAR	Write out "fiscal year" in the narrative. If space is needed, abbreviate it in captions, charts, and tables in this order of preference: FY 1986, FY 86.
ABBREVIATING TEXTUAL REFERENCES	Write out "page," "chapter," "footnote," and "appendix" when they are used in a direct textual reference. Abbreviate them if they are used in parentheses and accompanied by a number(s) (e.g., "p. 16," "ch. 3," "fn. 2," and "app. I"). Write a shortened version of a document's official title the same way as the original (e.g., Webster's refers to Webster's Ninth New Collegiate Dictionary. Use quotation marks and capitalize the unofficial, but popularly known, title of a document (e.g., "Yellow Book").
INITIAL USE OF ACRONYMS REFERRING TO PLURAL OR POSSESSIVE NAMES	If a name is in the plural or possessive form the first time its acronym is given in parentheses, the acronym should not indicate plurality or possession (e.g., "The Department of Defense's (DOD) plans"). However, try to avoid this situation by restructuring the sentence.
ARTICLES PRECEDING ACRONYMS	Use "the" if the acronym is used as an adjective before a noun that usually requires a "the" (e.g., "the regulations" becomes "the EPA regulations"). Use "a" if the acronym begins with a letter having a consonant sound (e.g., "a GAO report" or "a PHS project"). Use "an" if the acronym begins with a letter having a vowel sound (e.g., "an AEC report" or "an NSA ["en" sound] directive"). If an acronym is pronounced as a word, such as "NATO," these principles also apply.
PLURALS OF ACRONYMS	Do not use an apostrophe to make an acronym plural; merely add an "s" regardless of whether the acronym itself ends in an "s" (e.g., "T&As," "W-2s," "IGs,"

"ACGs," or "DBMSs" ["Data Base Management Information Systems"]). If a plural acronym appears in a title that has every letter uppercased, keep the "s" lowercased to preclude possible confusion with another acronym (e.g., "REPORT WRITING FOR EICs" or "IGs WANT MORE AUTONOMY").

POSSESSIVES OF ACRONYMS

Lowercase the "s" in possessive acronyms in the body of the text (e.g., "EPA's plans"). Capitalize the "s" in possessive acronyms in titles and main headings (e.g., "EPA'S PLANS"). If an acronym ends in an "s," add just an apostrophe to indicate possession (e.g., "HHS' plans").

WAYS TO REDUCE ACRONYM USAGE

As an alternative to using an acronym, find a key word(s) to replace the acronym (e.g., "Transportation" can replace "Department of Transportation" and "Agriculture" can signify "Department of Agriculture"). Be careful not to choose a word that could be confusing (e.g., "Veterans").

To avoid excessive use of an acronym within a paragraph, cite the name of the organization within the topic sentence and use such references as "Bureau" or "Department," provided the paragraph contains no other organizations with which the reference could be confused. Because this word will stand for the organization, capitalize it. Be careful not to choose a word that might have other, more familiar meanings (e.g., instead of using "Administration" for "Veterans Administration," use the generic term "agency").

Use a pronoun if the reference is clear or add a demonstrative adjective if necessary (e.g., "this requirement" or "these procedures").

Consult with the evaluator(s) to decide if any of the terms originally presented as acronyms are widely recognized as such. If not, rewrite them as common terms (e.g., instead of "MIS," use "management information system"). (See app. II for a draft and revision that illustrate how to reduce distractions caused by too many acronyms.)

COMPOUNDING

A compound is a word or group of words that consists of two or more parts that work together to express a single idea.

FORMATION

Compounds can be formed by combining

-- two or more words ("cost-effective"),

-- suffixes or prefixes with words ("prenuptial"), or

-- two or more word elements ("telephone").

EVOLUTION

Compounds reflect changes in the English language. As common root words acquire suffixes and prefixes, their usage evolves to include new meanings and contexts. When two words are frequently used together, they often start out as separate words, gradually become hyphenated, and eventually merge into one word. As a general rule, a compound noun is expressed in two words and a compound adjective is hyphenated (e.g., "for a short term" and "a short-term loan"). However, the English language has many exceptions (e.g., the noun "runover," the adjective "run-over [line]," and the verb "[to] run over").

Because of rapid etymological changes, especially in such technical fields as ADP and defense, no set of principles can cover all potential situations, and even the form of a word in the dictionary may become outdated (e.g., "germplasm" appears in Webster's as two words but is currently used as one by technical experts). For credibility, always check evolving technical terms with the author or contemporary, authoritative references.

MEANING AFFECTS FORM

Many compounds change their form according to their meaning and their position in the sentence; often a hyphen can clarify the meaning of a phrase that could be read two ways, such as "an old bill collector." An old person who collects bills would be written as "an old bill-collector"; a person who collects old bills would be written as "an old-bill collector."

Similarly, there is a difference between "to follow up," "for follow-up," and "a follow-up study." Be

careful to distinguish between a true compound (e.g., "an in-depth study") and a prepositional phrase (e.g., "to study in depth").

USING THIS GUIDANCE

The following guidance focuses on the most frequently encountered situations. If a word is not listed, find the example that most closely parallels the situation. The guidance is consistent with Words Into Type (pp. 226-237) and Webster's but is presented in a format that enables a writer to quickly determine the most appropriate form for frequently encountered compounds. However, because there are many exceptions to these basic principles, use Webster's to verify any compounds you are uncertain of. If a compound is not in Webster's (e.g., "work flow"), look for analogous words (see "work force" and "work load" on p. 9).

ORGANIZATION OF PRINCIPLES

The following principles for compounding combinations of words are arranged according to this structure:

-- They are first divided into major categories according to how the compound is grammatically used in the sentence (i.e., noun, adjective, adverb, or verb).

-- They are then grouped into subcategories according to how the compound is written (two words, hyphenated, one word, or treatment varies).

-- They are then listed within each subcategory according to the elements (in boldface) that constitute the compound.

Examples follow each specific principle.

The principles for compounding by combining words with word elements cover prefixes and then suffixes. The principles for compounds involving numbers are treated as part of the chapter on numbers.

Throughout this chapter, the symbol "+" means "followed immediately by" (e.g., "noun + noun" means "a noun followed immediately by a noun").

COMPOUND NOUNS

Compound nouns function as nouns and consist of combinations of words (often a noun with another noun or a modifier) or word elements.

Separate Words

Write compounds as separate words in the following situations.

1. **Noun + noun** compound consists of short common words pronounced with equal stress on both nouns.

air strike	time card
case study	time frame
cover sheet	time line
fuel oil	word processor
picket line	work flow
pocket veto	work force
	work load

Note: As a **noun + noun** compound becomes more familiar through increased usage, it often becomes written as one word (e.g., "casework," "deadline," "groundwater," "workplace," "workroom," "workshop," and "workstation"). Similarly, GAO usage has established "workpapers" as one word, and GAO continues to write "data base" as two words.

2. **Noun + noun** compound consists of two longer nouns.

assembly line	television camera
radiation sickness	wildlife sanctuary

3. Compound denotes a **single office**, such as a civil or military title or position.

assistant attorney general	notary public
commander in chief	prime minister
master of ceremonies	

Exceptions:

ambassador-at-large	attorney-at-law

Hyphenated

Hyphenate noun compounds in the following situations.

1. **Noun + noun** compound describes a double function or title.

secretary-treasurer writer-editor

2. Compound consists of a **verb + ing/er + particle.**[1]

falling-out summing-up
runner-up talking-to

3. Compound expresses a **unit of measurement.**

ampere-minute staff-hour
kilowatt-hour staff-day
light-year staff-year

Exceptions:

fiscal year workday
freight ton workweek
long ton

Note: Although "freight mile" and "passenger mile" are not in Webster's, GAO consistently writes them as two words.

One Word

Write a noun compound as one word in the following situations.

1. **Noun + noun** compound consists of **two short, commonly used words** that are pronounced with falling stress (e.g., first noun receives most stress and second noun receives less or no stress).

airfreight landfill
bedrock letterhead
boilerplate typeface

Exceptions:

type size type style

[1]A particle is usually a preposition or adverb that forms part of a compound to provide prepositional, adverbial, or adjectival meaning.

2. Compound **consists of a noun or an adjective + a noun that denotes an occupation,** such as "keeper," "maker," "man," "people," "person," or "woman."

bookkeeper	policewoman
breadwinner	policymaker
congressman	salespeople
decisionmaker	spokesperson
lawmaker	taxpayer
lifesaver	typesetter

Note: Many words, such as compounds with "worker," are inconsistent.

social worker	steelworker

3. Compound consists of a **particle + noun** (especially if the compound is short and pronounced with falling stress).

input	outplacement
offshoot	overcompensation
outpatient	overdose
output	upkeep

Treatment Varies

Because treatment varies for noun compounds consisting of the following elements, you will need to use Webster's to determine the appropriate form for compounds in the following situations.

1. Although temporary compounds consisting of a **noun + verb + ing** (in which the noun is logically the verb's object) are usually written as two words, writers often use a hyphen to clarify the meaning of the compound.

career planning	profit sharing
data processing	

cost-cutting	policy-making
decision-making	price-fixing
fund-raising	risk-taking
gene-splicing	

2. **Noun + adjective** compounds are either written as two words or hyphenated.

consul general	letters patent
court-martial	president-elect
governor-designate	secretary-general
mayor-elect	

3. **Adjective + noun** compounds are either written as two words, hyphenated, or written as one word.

blue print	short cut
dry rot	short run
red tape	sick leave
red-eye	
shorthand	wetland

Note: GAO usage has established "hotline" as one word.

4. **Verb + particle** or **verb + adverb** compounds may be hyphenated or written as one word.

Compounds with **two-letter particles** are generally hyphenated to clarify their meaning.

call-up	sign-on
fly-by	trade-in
follow-up	warm-up
lead-in	write-in
run-on	

Compounds with three-letter particles are hyphenated as often as they are written as one word.

lift-off	sick-out
phase-out	write-off
tip-off	
blackout	layoff
dropout	layout
fallout	tryout
handout	workout

Compounds with **longer particles or adverbs** are generally written as one word.

breakdown	kickback
breakthrough	takeover
fallback	

Exceptions:

follow-through	get-together

5. **Letter(s) + noun** compounds may be written as two words or hyphenated.

C ration	PT boat
D day	Rh factor
I beam	X ray
K ration	Y chromosome

A-frame	U-boat
H-bomb	V-engine
T-square	Y-axis

COMPOUND ADJECTIVES

Compound adjectives are groups of words used together to function as unit modifiers.

Unit modifiers are usually hyphenated to clarify the relationship between words. The hyphen in "a request for more-specialized equipment" indicates equipment that is more specialized (degree) whereas "more specialized equipment" indicates more equipment (amount) that is specialized.

Be careful to distinguish unit modifiers from coordinate modifiers. Both expressions precede a noun, but unit modifiers work as a unit to modify a noun and coordinate modifiers modify the noun separately. Coordinate modifiers are separated by a comma that is replaceable by the word "and." (For example, a "cool, humid climate" refers to a climate that is cool and humid. Likewise, the phrase "a low, level airfield" describes an airfield that is both low and level, while a "low-level airfield" describes one that is at a low level).

Separate Words

Write compound adjectives as separate words in the following situations.

1. Compound consists of an **adverb ending in "ly" + participle + noun.**

generally recognized duties
rapidly changing industry
internationally known study
widely read report

2. Phrase consists of **very + adjective** (this combination is not a unit modifier).

a very thorough study

3. Compound consists of **foreign words + noun.**

ad hoc committee
a priori argument
bona fide agreement
de facto decision
per capita cost
per diem basis
pro rata assessment

Exception:

laissez-faire approach

4. Compound adjective consists of **scientific or technical terms**, such as names of chemicals, diseases, animals, insects, or plants.

boric acid solution
carbon monoxide poisoning
hog cholera serum
nitrous oxide gas

5. Compound adjective consists of a **noun + complement or predicate adjective**. When a compound adjective follows the noun, the words do not form a unit modifier. (See p. 16 for an exception to this principle.)

Position requirements have become more specialized. They were ill prepared for the audit.

6. Compound adjective follows the noun it modifies and consists of **three or more words**.

The official's remarks were off the record.

7. Through usage, GAO has established that "blue cover report" is written as separate words.

Hyphenated

Hyphenate compound adjectives in the following situations unless the clarity of the phrase is

obvious, such as in the phrases "computer assistance program" or "fiscal year 1986 budget."

1. Compound consists of **unit modifier + noun.**

fixed-price contract	risk-free investment
follow-up study	self-employed taxpayers
full-time work	short-term market
high-priority case	sole-source procurement
middle-aged patients	Spanish-American trade
profit-loss statement	tax-exempt investment

2. Compound consists of an **adverb (e.g., "well," "more," "less," "still") + participle (or sometimes an adjective) + noun.**

fast-moving conveyor belt	still-growing problem
just-completed project	well-funded project

3. Compound consists of **noun, adjective, or adverb + present or past participle + noun.**

cancer-causing additives	fire-tested materials
decision-making ability	government-procured goods
defect-testing procedures	income-producing benefit
EPA-approved procedures	long-standing regulation
far-reaching implications	policy-making decisions

Note: Technical experts still write the following phrase as three distinct words: "data processing system." Many analogous compounds have become permanent and are now hyphenated or written as one word.

backbreaking task	laborsaving device
childbearing years	lifesaving drugs

4. Compound consists of **adjectives that are hyphenated in the dictionary.**

camera-ready copy	no-fault insurance
labor-intensive procedure	part-time work
letter-perfect copy	public-spirited group
mind-boggling problems	

case-by-case basis
do-it-yourself project
most-favored-nation status
ready-for-issue form
pay-as-you-go plan

However, when these expressions are used differently their structure changes (e.g., "a plan in which you pay as you go").

5. Compound consists of **three or more words** that precede the noun and do not appear in the dictionary as a single expression.

lower-than-anticipated rates
out-of-date reference
over-the-counter drugs
soon-to-be-released draft
spur-of-the-moment deed

Treatment Varies

1. If a **permanent adjective that is hyphenated in the dictionary (well-defined) appears with a temporary compound that would normally be written as two words (well supported)**, it is preferable to resolve this apparent inconsistency by either hyphenating both compounds or leaving both compounds open.

a well-defined and well-supported finding
a well defined and well supported finding

Avoid: a well-defined and well supported finding

2. If the **first adverb modifies the whole compound**, use a hyphen.

a most ill-fated plan
a thoroughly well-written report

3. A compound that **denotes color and whose first element ends in "ish"** is hyphenated when it precedes a noun but need not be hyphenated when it follows it.

reddish-orange blossoms
the paint is reddish brown

4. A compound consisting of a **noun + "wide"** is usually written as one word.

agencywide	governmentwide
areawide	nationwide
bureauwide	statewide

However, use a hyphen to attach "-wide" to a proper name, shortened title ("Defense-wide"), or acronym ("GAO-wide"). If the resulting compound causes awkward phrasing, use "throughout" to introduce the acronym ("throughout GAO").

COMPOUND ADVERBS

Compound adverbs consist of groups of words used together as an adverb.

Separate Words

A compound consisting of **more than two words that follow the word they modify** is written as separate words.

accomplished bit by bit	worked off and on
done over and over	

One Word

A compound consisting of **preposition + noun** is written as one word.

alongside	outside
beforehand	overseas
downtown	underhand

Exceptions:

in-house	off-line
off-hours	on-line

Treatment Varies

An adverbial compound that is **identical to a three-word adjectival compound** is either hyphenated or written as separate words.

living hand to mouth	a hand-to-mouth life
settled case by case	a case-by-case basis
spoken off the record	off-the-record remarks

interviewed face-to-face	face-to-face interview
printed back-to-back	back-to-back printing

COMPOUND VERBS

Compound verbs consist of words combined to form a verb.

Separate Words

A compound verb consisting of a **verb + adverb or preposition** is written as two separate words.

break through	print out
fill out	run across
follow up	strike out
get together	take over
hang on	trade in
mark up	work over
pay off	

Hyphenated

A compound verb that is **derived from an open or hyphenated compound noun** is hyphenated.

blue-pencil	double-check
cross-reference	

One Word

1. A compound verb that is composed of a **particle + verb** is written as one word.

bypass	overcharge
downgrade	uphold
outnumber	withdraw

2. A compound verb that is **derived from a compound noun** is written as one word.

bankroll	rustproof
brainstorm	mainstream
crossbreed	

COMPOUNDS FORMED WITH WORD ELEMENTS

By adding word elements to existing words or combining them with each other, many new or temporary compounds are formed. Most often, prefixes or suffixes are combined with existing words to expand their meaning. (Refer to Words Into Type, p. 223, for a list of common prefixes "set solid" or written as one word when added to form a compound.)

One Word

Many new technical terms are created by combining prefixes or suffixes with word roots or other words to form permanent compounds that may not be listed in an abridged dictionary. Such words are usually written as one word.

biofeedback	nonproliferation
electrotherapy	radiochromatogram
nonnuclear	

Hyphenated

Hyphenate compounds formed by combining word elements in the following situations.

1. Compound would be **identical** with another word and misleading if written as one word.

a multi-ply covering	un-ionized particles
re-collect the funds	

2. Compound would be confusing without a hyphen because it contains **consecutive vowels, doubled or tripled letters, or an odd sequence of letters**.

anti-inflation	hull-less
battle-worthy	shell-like
bi-level	tri-city
co-ed	tunnel-like
co-owner	un-iced
de-emphasize	

Note: If uncertain, refer to Webster's because there are many exceptions.

coinsure	reemphasize
cooperate	reentry
coworker	reregister
overreact	

3. Compound consists of a **prefix added to a capitalized base word**.

anti-American	post-Vietnam
non-Title X program funds	pro-European
pan-Asian	trans-Alaska

Note: If the prefix and base word form a new proper noun (Precambrian), write the compound as one word and capitalize the prefix. However, because of frequent use, "transatlantic" is now one word, lowercased.

4. Compound contains **"self-" or "ex-"** (meaning "former").

self-governing ex-governor

5. Compound consists of **prefix + hyphenated compound.**

non-self-governing province non-tumor-bearing tissue

6. Compound consists of **prefix + open compound.**

post-coup d'etat

7. Compound contains a **prefix that is repeated.**

sub-subheading re-reorder

8. Compounds consisting of **different prefixes with the same base word joined by "and" or "or"** are often shortened by writing just the prefix and a hyphen to represent the first compound.

pre- and postoperative care pro- or anti-American acts

One Word

1. Except as previously mentioned, compounds formed from a **word preceded by a prefix,** such as "anti," "non," "out," "over," "pre," "pro," "re," "semi," and "un," are usually written as one word.

interagency refurnish
postwar suborder

2. Highly technical reports often contain compounds that may be written as one, two, or three words according to current technical usage.

electrocardiogram radio frequency
rapid eye movement ultrahigh frequency

USAGE

For troublesome distinctions in usage, rely on Webster's and Words Into Type, pages 416-469. However, because the dictionary's distinctions

between "ensure," "insure," and "assure" are vague, apply the definitions below. "Assure" implies removing doubt from a person's mind. (To assure the evaluators of the facts' validity, I gave them copies of the records.)

"Ensure" involves taking specific steps to make an outcome certain. (To ensure that the facts in a GAO report are accurate, a referencer checks them.)

"Insure" means to guarantee against loss by a contingent event, as in life insurance. (The evaluator insured the package that was mailed.)

Although Webster's illustrates the contemporary use of "data" as a singular noun, follow the more traditional and exacting use of data as a plural noun (e.g., "the data are plentiful and easily available"). Consistent with Webster's, use "criterion" for the singular form and "criteria" for the plural form. Avoid using "phone" and "memo" although they are now listed in Webster's.

GENERAL GUIDANCE

For general guidelines on capitalization, use Words Into Type, pages 142-172. The following guidelines address specific GAO style or frequently asked questions.

When deciding whether to capitalize a term,

-- use professional judgment and consult with the author to determine if it merits the respect conferred by capitalization and

-- take special care to distinguish between using a shortened form of an official name to represent it (which should be capitalized) and using it generically (which should be lowercased).

TITLES AND HEADINGS

Capitalize all prepositions of four or more letters; lowercase "to" even when used to introduce an infinitive. See Words Into Type, pages 146-148, for special situations.

PROPER NOUNS AND ADJECTIVES

Follow Words Into Type, pages 148-172, and note these special situations.

Lowercase "federal" unless it is part of an official name.

LEGISLATIVE BODIES

Capitalize "Committee" or "Subcommittee" when referring to a federal government unit by name or standing alone in place of the full name (e.g., "Subcommittee on Finance" becomes the "Subcommittee," but lowercase an agency "committee").

Use lowercase letters when referring to the executive, judicial, or legislative branches of government.

LEGISLATION

Capitalize the name of an act (e.g., "Davis-Bacon Act" and "Budget and Accounting Act of 1921") or a shortened form of an act's official name ("Paperwork Reduction Act").

Do not capitalize "act" when used alone (e.g., "the act").

DEPARTMENTS, BUREAUS, OFFICES, AND OTHER FEDERAL ENTITIES

Capitalize such words as "agency," "board," "commission," "office," "bureau," "department," "authority," or "council" if used as part of the name or standing alone if they refer to a federal unit (e.g., "Army Corps of Engineers" becomes the "Corps," "Naval Sea Systems Command" becomes the "Command," "Civil Aeronautics Board" becomes the "Board," "Bonneville Power Commission" becomes the "Power Commission," and "John F. Kennedy Center for the Performing Arts" becomes the "Kennedy Center").

Be careful to distinguish between a true name for a group and a generic name (e.g., the "Secret Service" versus "the military service" or the "U.S. District Court in Alexandria" versus "a district court").

Capitalize the official name of regional offices (e.g., "Washington Regional Office" but not audit sites (e.g., "Rockville audit site").

OFFICIAL TITLES

Capitalize "President" and "Vice President" when they refer to the incumbent official of the United States or when they precede an individual's name. Lowercase "presidency," "presidential," "vice-presidency," and "vice-presidential." Because of GAO's relationship to the Congress, capitalize "Member of Congress."

Capitalize other civil and noble titles when they precede or stand for the name of the individual, whether used alone or in apposition (e.g., the "Secretary" for the "Secretary of Defense," the "Director" for the "Director of AFMD," the "Inspector General" for the "DOD Inspector General," and the "Manager" for the "Manager of the Travel Branch").

PROGRAMS AND PLANS

Capitalize the official name of a program, plan, list, system, etc. (e.g., "Witness Security Program," "Automated Management Personnel Systems," or "Integrated Logistics Plan"). Lowercase words, such as "program," "plan," "list," or "system," when they are part of a title but used alone to replace it.

Do not capitalize an informal designate, such as the "food program" or the "poverty program," to represent a formal title, such as "Aid to Families With Dependent Children."

Do not capitalize such words as "program," "plan," or "system" if the use is generic (e.g., the plan will reduce costs).

MILITARY EXERCISES

Capitalize the full names of military exercises (e.g., "UPSIDE," "CODE V").

NOUNS WITH NUMERALS

Nouns used with numerals (e.g., region 3, chapter 5, volume 4, appendix II, section 4 of the act, title IV of the Staggers Act, or piers 4 and 6) are usually lowercased. (This policy differs slightly from Words Into Type, p. 66.)

However, capitalize nouns with numerals when

-- the phrase refers to filing under a specific chapter for bankruptcy (e.g., "filed under Chapter 11 proceedings");

-- the phrase represents the official title of a program (e.g., HUD has a program called "Section 8"); or

-- in your and the author's judgment, the phrase represents a title that should be capitalized (e.g., DOD Directive 502.8 or GAO Order 0930.1).

PARTS OF BOOKS AND REPORTS

Lowercase parts of books (e.g., glossary, table of contents, and appendix).

Chapter 2
Capitalization

ADVANTAGES

Occasionally, listing information as items in a series, parallel steps, or bullets can aid the reader by clarifying the relationship between ideas.

For example, compare the following excerpt from a draft and its revision. Notice how the revision makes the items' number and significance more apparent.

Draft Example

The U.S. Army Toxic and Hazardous Materials Agency (USATHAMA) is evaluating three site option plans for demilitarizing and destroying these obsolete chemical munitions. One option anticipates the construction and operation of a demilitarization facility at each site where chemical munitions are currently stored, except for Europe. A second option consists of a single national site, which would be located at Tooele Army Depot, Utah. Option three calls for two regional sites: Tooele Army Depot in the West and Anniston Army Depot, Alabama, in the East.

Revised Example

The U.S. Army Toxic and Hazardous Materials Agency (USATHAMA) is evaluating three site option plans for demilitarizing and destroying obsolete chemical munitions. These options are as follows:

-- A demilitarization facility would be constructed and operated at each site where chemical munitions are currently stored, except for Europe.

-- A single national site would be located at Tooele Army Depot, Utah.

-- Two regional sites would be established: Tooele Army Depot in the West and Anniston Army Depot, Alabama, in the East.

GENERAL PRINCIPLES

When itemizing, use parallel constructions for the items (e.g., if one item begins with a verb, all items should begin with a verb). Parallelism is one of the most useful devices for achieving emphasis because using the same grammatical relationship clarifies the logical relationship between the ideas.

Using parallelism to list items also increases coherence because the repetition of similar grammatical structures conditions reader expectations. On the other hand, any break in parallelism can cause a reader to stumble, like a flight of steps with uneven treads. Notice how the revision to the following set of directions uses parallelism to increase clarity.

Draft Example

An indented quotation is always preceded by two carriage returns to separate it from previous material. This type of paragraph always begins at cursor position 15. To accomplish this within WordPerfect, use the center-indent function (Shift-F4) rather than a tab at the beginning of a paragraph. The text is typed using the wraparound technique. Indented quotations are always followed by two carriage returns, which will stop the indentation.

Revised Example

To type an indented quotation, follow these steps:

-- Insert two carriage returns to separate the quotations from previous material.

-- Begin at cursor position 15 by using the center indent function (Shift-F4) twice rather than a tab at the beginning of a paragraph.

-- Use the wraparound technique to type text.

-- Insert two carriage returns after the quotation to stop the indentation.

BULLETING

Bulleting is a way to reformat a series of items that are embedded in a paragraph by starting each item on a separate line. Because the increased white space is a visual clue that draws the reader's attention to the items, bullets are a handy device to

-- emphasize main points, such as recommendations and conclusions;

-- use in introductory sections to present the structure for material that follows;

-- emphasize the logical development of an argument; and

-- summarize preceding text.

Bullets also enable a writer to avoid repetition. The lead to the bulleted items should contain any information that would have been repeated in each of the items. (Compare draft and revision on pp. 25-26.)

While bulleting increases reader appeal by varying the text's layout, avoid overuse because its impact then diminishes.

In the following example, a chapter's opening charge paragraph clearly tells the reader what the most important topics are and how they will be presented.

Example

Federal agencies whose projects may affect endangered or threatened species must consult with the Fish and Wildlife Service (FWS) to resolve any potential conflicts. Although FWS had continually improved the consultation process, conflicts involving ongoing and planned projects had not always been identified or resolved promptly.

-- Some Interior agencies had not adequately reviewed their projects to identify or promptly resolve potential conflicts.

-- FWS had not promptly rendered some biological opinions to explain how federal projects affected listed species and their critical habitats.

-- FWS had not developed adequate procedures to identify where consultations were occurring so that resources, including staff, could be allocated accordingly.

DETERMINING PUNCTUATION AND CAPITALIZATION

Determining the punctuation and capitalization for bulleted items largely depends on whether the lead is a sentence and whether the bulleted items are each sentences.

LEAD IS A SENTENCE

When the introduction to items expresses a complete thought, end it with either a colon or period. (See Words Into Type, p. 181. For guidance on items that contain explanations and numbered items, see pp. 32-33 of this chapter.)

If the introduction contains wording such as "as follows" or "the following," use a colon after it.

Example

You probably will have to answer the following questions:

-- How long have you been unemployed?

-- Why did you leave your last position?

-- What work experience have you had?

If the listed items are long and/or complex, consider ending the lead with a period to increase readability.

Example

In the past, the program has resulted in two problems.

-- A separated or divorced parent who had not been relocated encountered hardships when trying to enforce legally established parental rights against the relocated parent. [Lengthy narrative presenting supporting details has been omitted.]

-- Third-party creditors were harmed financially by being hindered in their ability to collect debts from witnesses. [Lengthy narrative presenting supporting details has been omitted.]

Items Are Sentences

When the introduction ends with a colon, capitalize the items only if they are complete sentences.

We recommend that you take the following actions:

-- See that the system of accounting and internal control meets management standards and related requirements prescribed by the Comptroller General.

-- See that financial reports and cost data provide adequate support for the budgeting system.

-- Work with the Office of Personnel Management to develop a more rigorous program for recruiting and developing professional personnel to design and operate effective financial management systems.

Items Are Not Sentences

When the introduction ends with a colon and the items are not complete sentences, begin each bulleted item with a lowercase letter, end each bulleted item with a comma (or a semicolon if commas fall within an item), and use a conjunction before the last item. If only two items are listed, place the conjunction after the first item with no punctuation.

Example

According to this policy, each critical DOD civilian employee would have to agree to one of the following three levels of commitment:

-- joining the reserves if eligible,

-- accepting officer status upon mobilization, or

-- signing a contract to remain on the job.

LEAD IS NOT A SENTENCE

When the introduction is not a sentence and the items are needed to complete it, use no punctuation after the introduction. (See Words Into Type, p. 181; see also pp. 31-33 of this chapter for guidance on items that contain explanations and numbered items.)

Items Are Not Sentences

Begin each item with a lowercase letter, end each item with a comma (or a semicolon if commas fall within an item), and use a conjunction before the last item. If only two items are listed, place the conjunction after the first item with no punctuation.

Example

We must have financial systems that

-- provide the information our managers need for effective cost control,

-- develop cost consciousness at every level of responsibility, and

-- enable the government to apply the best and most efficient management techniques.

Items Are Sentences

When the items are sentences and the lead is not (e.g., "These questions include"), rewrite the lead to express a complete thought by adding an expression (e.g., "the following"). Since the items express complete thoughts, they should begin with capital letters.

Example

These questions include the following:

-- Would the appointment of a master be appropriate in these types of cases given the limitations on their use contained in both federal and state laws?

-- Under what authority would a master or referee, appointed by the court in which the judgment was obtained, be able to enforce that judgment against a witness located in another jurisdiction?

-- Will the master or referee concept be as costly and burdensome to the parties as it has proven to be in the past?

-- Can the master concept be effectively and legally operated when the third party cannot have complete access to the information pertaining to the suit?

ITEMS ARE A MIXTURE OF PHRASES AND SENTENCES

When one or more items are composed of both a phrase(s) and a sentence(s), rewrite the phrase(s) to form sentences. This revision is necessary to avoid the ungrammatical situation in which an item(s) ends with a period followed by another item(s), which begins with a lowercase letter. The following set of examples first shows an incorrect draft and then an appropriate revision. (Although the revision reduces each bulleted item to a single sentence, other situations might require more than one sentence.)

Draft Example	This type of arrangement could result in the following benefits: -- a reduction of the total number of personnel at all installations who deal with personal property matters. This reduction results from the elimination of the need to perform all the personal property functions at each installation, thus permitting the achievement of economies of scale with respect to personnel. -- the elimination of duplicate office and automatic data processing equipment at each installation. -- improved service resulting from the greater impact of punitive action against carriers and their agents.
Revised Example Phrased as Sentences	This type of arrangement could result in the following benefits: -- The total number of people handling personal property matters could be reduced by eliminating the need to perform all of the functions at each installation. -- Duplicate office and automatic data processing equipment at each installation could be eliminated. -- Service could be improved because punitive action against carriers and their agents would have greater effect.
ITEMS CONTAIN WORDS WITH EXPLANATIONS	If the items consist of words with explanations following, separate the words from the explanations with a colon and use parallel structure when phrasing both the items and their explanations. (Note: the following example uses a period after the lead to avoid a double colon since one is used to separate the item from the explanation.)
Explanations Are Sentences	Capitalize the first word of each explanation. End each item with a period only if it expresses a complete thought. Underlining may be used if additional emphasis is necessary.

Example

The structured interviews were divided into three parts.

-- Performance data: Managers were asked if the trends were valid and why performance had increased or decreased.

-- Barriers to performance improvement: Managers were asked what barriers had negatively affected staff's performance.

-- Opportunities for performance improvement: Managers were asked what changes in human, managerial, and technological factors could enhance their performance.

Explanations Are Not Sentences

Lowercase the first word of each explanation and use commas (or semicolons if necessary to clarify items with internal commas). Consider revising the lead into a complete thought if the items are numerous or fairly complex.

Example

Simply stated, the four elements of a finding are

-- criteria: what should be,

-- condition: what GAO observed,

-- cause: why there is a difference between criteria and condition, and

-- effect: what the result is.

ITEMS ARE NUMBERED

Number items if there is a specific reason, such as to emphasize degrees of importance, list procedures that must be performed in a certain sequence, or provide breaks between lengthy items.

Numbered Items Are Listed Below Lead

Whenever items are numbered below a lead, begin each item with a capital letter. End each item with a period if the items are sentences (remember to keep all items parallel, i.e., all sentences or all phrases). If the items are phrases, do not use any end punctuation. (See examples in Words Into Type, pp. 26 and 181.)

To determine whether the introduction should end with a colon, a period, or no punctuation, follow the earlier guidance given for items.

Example

Planning an effective meeting depends on

1. Defining desired outcomes

2. Considering alternatives

3. Selecting the right attendees

4. Preparing a complete agenda in advance

Numbered Items Are Within Text

When the text has only a few short items, a preferable option is to keep the items within the body of the paragraph and separate them with numbers in parentheses. Use commas to separate the items (or semicolons, if necessary, to clarify items with internal commas).

Example

The weights we used are not the only type of valid weight. The agency could apply other types to the output, such as (1) a product complexity factor, (2) a difficulty rating for processing the product, or (3) a factor that reflects the amount of legal involvement in the product.

Example

Before a loan could be made, the committee had to determine that (1) the borrower's earning power, together with the security pledged, ensured loan repayment; (2) the loan was needed to avoid adverse economic effects; and (3) credit was not available elsewhere.

Chapter 3
Itemization

BASIS FOR GUIDANCE

The guidance that follows is based on GPO's Style Manual (pp. 165-171), which contains a more extensive treatment than this chapter. (See also the GAO Operations Manual: Supplement for Secretaries and Typists, ch. 13, "Numerals," for numerous examples.)

Deciding whether to write out numbers in text or to express them in figures can often be difficult because there are many conventions, some of which may conflict in a particular situation. This chapter

-- explains the major exceptions to GPO's conventions,

-- discusses some general principles, and

-- provides detailed information on some specific situations.

IMPORTANT EXCEPTIONS

The following five guidelines address the major differences from GPO's manual.

1. If a sentence contains two or more related numbers, spell out only the first one if it begins the sentence. (This exception to GPO is based on Words Into Type, p. 128.) (See chapter on tables for using figures at the beginning of a table note.)

Fifty or 60 tanks, 30 jeeps, and 140 trucks . . . .

2. Use "nd," "rd," "st," or "th" for ordinals, not just "d" or "t." (See also section on ordinals, pp. 45-46.)

92nd Congress	323rd Fighter Wing
100th Congress	1st Infantry

3. If the words "between" or "from" precede the first of two related figures, do not shorten the second figure or use a dash instead of "and."

Write "between 1953 and 1959" instead of "between 1953-59."

Write "between 200 and 225" instead of "between 200-225."

Write "from 1935 to 1940" instead of "from 1935-40."

4. Beginning with millions, repeat units, such as billions, in inclusive numbers (to avoid confusion).

5 billion to 10 billion barrels of oil
$10 million to $20 million

5. Add "s" or "es" to form the plurals of written-out numbers. Add "s" to form the plurals of figures. (Do not add an apostrophe.)

groups of twos and threes	new W-4s
in the thirties	Boeing 747s
during the 1960s (decade)	a man in his sixties

GENERAL PRINCIPLES

Since figures are easier to comprehend than numbers expressed as words, figures are used most often and numbers are written out only for the reasons specified in this chapter. Use figures for numbers of 10 or more.

Write out numbers at the beginning of a sentence and isolated numbers of less than 10. If a number is written out, do not parenthetically provide its equivalent figure after it.

ARABIC PREFERRED

Generally use Arabic numerals instead of Roman numerals, which are more difficult to understand. (See GPO, p. 171, for a list of Roman numerals.)

BULLETS

Use professional judgment to decide whether to use a figure following a bullet.

The audit revealed that

-- 48 percent contained . . .

-- 37 percent contained . . .

-- 5 percent lacked . . .

Note: Since figures are easier to read than numbers expressed as words, avoid bulleting sentences that begin with numbers expressed as words.

COLONS

A colon preceding a number does not affect how it should be expressed.

The result was as follows: 12 transferred and 5 retired.
The result was as follows: nine transferred and five retired.

COMPOUNDS

Use a hyphen between the elements of compound numbers from twenty-one to ninety-nine.

Use a hyphen in adjective compounds with the first element expressed as a figure or as a word.

40-plus people	5-foot-wide entrance
4-1/2-percent tax	.22-caliber cartridge
30-day period (not thirty)	8-hour day
2-percent increase	20th-century progress
2-percent tax increase	5- versus 8-hour day
five-plus people	six-passenger van

Use a hyphen between the numerator and denominator of a fraction, unless a hyphen appears in either or both.

two-thirds	one one-thousandth
forty-five hundredths	four five-hundredths

Do not use a hyphen in a modifier consisting of a possessive noun preceded by a numeral (because it is not a compound).

1 month's pay	2 hours' work

A number and the word "fold" is written as one word if the number is written out but hyphenated if it is expressed in numerals (e.g., for parallelism with other numerals in a sentence if they are 10 or over).

twofold	2-fold

Compounds With Adjacent Numbers

Spell out numbers of less than 100 preceding a compound modifier containing a figure.

three 1/16-inch dowels (but) twelve 6-inch guns	120 8-inch boards seventeen 25-cent stamps

CONSISTENT DESIGNATION

Use the same designation to consistently represent a figure throughout a report. If an amount is designated by a fraction (e.g., "1/2-percent increase") in an executive summary, do not refer to it in decimal form (e.g., "0.5-percent increase") elsewhere in text.

NUMBERS EXPRESSED AS FIGURES

Use a figure to express a single number of 10 or more within a sentence.

about 30 men	nearly 10 acres
50 ballots	12 times as great

GROUPS OF TWO OR MORE NUMBERS

Use figures to express related groups of 2 or more numbers in a sentence if any one of the numbers is 10 or more.

The division has issued 20 reports, 3 of which were signed by the Comptroller General.

That office has four phones, two computers, and five dictionaries.

END-OF-LINE BREAKS

Check final copy to ensure that numbers, symbols, or letters are not separated from the matter to which they pertain. Revise sentences to avoid other numerical breaks that impede readability.

$325.68	441 G Street NW
page 29	33 percent
pages 23-29	30 days

If a date must be divided, use the procedure shown below. (The examples contain slash marks to indicate where end-of-line breaks may occur.)

March 15,/ 1988 (not) March/ 15, 1988
September 1988 (not) September/ 1988

Avoid dividing GAO publication numbers except at the slash mark or first hyphen.

GAO/
HRD-
86-50 (not) 86-/ 50

CHEMICAL ELEMENTS

Use a hyphen with chemical elements that appear with figures unless the figures are superscripted. (See GPO, p. 169.)

uranium-235 (but) U^{235}

COMMAS

Use a comma in a number containing four or more digits, except in serial numbers, years, and common and decimal fractions. (See GPO, p. 168.)

EQUATIONS

If an equation completes a sentence, rephrase the sentence to avoid confusing the reader, who may interpret a period at the end of the equation as a decimal point.

The following equation expresses how to compute the answer.

$1/4 \times 3/7 = N$

TIME, MEASUREMENT, AND MONEY

Use figures to express units of time, measurement, or money.

Use figures to express dates. (See also GPO, p. 166.)

in May 1986		the May 1, 1986, cost
March 5 to April 14, 1988		May, June, and July 1988
fiscal years 1971 to 1973		fiscal years 1985-87
in the 1960s and 1970s		20th-century technology
July 4		Fourth of July (holiday)
June 8 and 9, 1988	(not)	June 8th and 9th, 1988
1901-2	(not)	1901-02

from July 1, 1971, to January 5, 1972
June 30, 1970, 1971, and 1972
the first part of May (not referring to specific days)

Revise a sentence to avoid beginning it with a numeral representing a year.

Always express dates in the traditional style unless a product requires using the military style.

June 8, 1986 (traditional) 8 June 1986 (military)

Avoid using figures to abbreviate dates except when space necessitates (e.g., tables or visuals, such as charts). Use "6/8/86" (month/day/year) rather than "6-8-86."

When prefixes are attached to dates, the compounds are hyphenated.

mid-1982 expenses post-1986 production

Decimals

In text, place a zero before a decimal where there is no unit, except in market quotations. Omit a decimal point and zeros after a whole number unless the zero is needed to indicate exact measurement.

0.25 inch gauge height 10.0 feet

If any number in a column of numbers contains a decimal point and a digit, include a decimal point and a zero with all the other numbers to assure the reader that nothing has been dropped.

4.57
5.00
0.30

Degrees

longitude 77°04'06" E. 104° temperature

Fractions/Percentages

To decide between using a fraction or a percentage to designate an amount, determine which would be more meaningful to the reader. Common fractions

(1/2 through 1/10, 1/16, 1/32, etc.) are preferable to percentages. However, percentages, such as 0.09, are more comprehensible than uncommon fractions, such as 12/138. (See p. 45 of this chapter for an explanation of when to express fractions in words.)

Indicate mixed numbers (whole numbers with fractions) as follows:

	1-2/3	15-1/4
Market Quotations	4-1/2-percent bonds	sugar, .03
Mathematical Expressions	multiplied by 2	2-1/2 times
Measurements	8 by 12 inches 2,500 horsepower	8-1/2- by 11-inch paper 2 feet by 1 foot 8 inches

Note:

fourfold	three-ply

Metric Units

Consistent with the guidance in GPO (pp. 143-144), do not use periods after abbreviations of metric units.

20-mm cartridges	6 cm^3 of fluid

Money

Consistent with the guidance in GPO (p. 167), express amounts of money in numerals and place the symbol for the currency immediately next to the numerals.

$0.75 or 75 cents	$4 per 200 pounds
0.5 cent	$3.00 to $3.65

Note: In reports write figures in even dollars, rounded off as appropriate. Round numbers of a million or more are usually written as follows:

$22.3 million
$668 million
668 million dollars (rarely used)
$668,000,000 (rarely used)

Percentages

Always write out "percent" when used in text.

25.5 percent	5 percentage points
20-percent sample	20 percent of the class
0.5 percent	

Proportions

Although GPO (p. 167) allows the use of either the word "to," a hyphen, or a colon for proportions, avoid using the colon.

voted 3 to 1		1 to 4 to 6
1 chance in 60,000	(not)	1:60,000

a 3-to-1 ratio (unit modifier)

Serial Numbers

Use figures for serial numbers.

Bulletin 726	290 U.S. 325
chapter 2	pages 352-357
(202) 275-2348	

Time

Use figures to express units of time. When using "a.m." or "p.m." do not add "o'clock."

10 a.m.	(not)	10:00 a.m.
10 o'clock		10:30 p.m.

To avoid confusion between 12:00 noon and midnight, indicate these times as follows:

12 o'clock midnight	(or)	12:00 midnight
12 o'clock noon	(or)	12:00 noon

Designate time zones with capitalized, unpunctuated, unspaced letters.

4:30 p.m. EST

Note: (See GPO, p. 167, for additional examples.)

3 fiscal years	in any one year
8-hour day	in the 1980s
6 hours 8 minutes 20 seconds	one-half hour
half past 4	four decades

NUMBERS EXPRESSED AS WORDS

Numbers are rarely expressed as words except in the following instances.

START OF SENTENCE

Write out numbers at the beginning of a sentence or heading. Rephrase a sentence or head to avoid beginning with figures.

Use a hyphen between the elements of compound numbers from twenty-one to ninety-nine.

WITHIN A SENTENCE

Write out single numbers of less than 10 within a sentence, except when a sentence has related groups of two or more numbers and any one of the numbers is 10 or more.

FRACTIONS

Write out fractions standing alone or followed by an explicit or implied "of," "of a," or "of an."

three fourths of an inch		one-half of an acre
one-half inch	(but)	1/2 to 1-3/4 pages
one-half of 1 percent		

ORDINALS LESS THAN 10

Write out ordinal numbers less than 10th.

second mile	fourth dollar

ORDINAL NUMBERS

Generally, use figures in text and footnotes to text for serial ordinal numbers beginning with 10th.

20th Congressional District	171st Street
20th-century progress	38th parallel
711 Fifth Avenue	518 10th Avenue
seventh region	17th region
99th Congress	

Circuit Court of Appeals for the Third Circuit

DATES

Use ordinals for days preceding the month.

29th of May	May 29

MILITARY UNITS

Use Arabic figures to designate military units (except at the beginning of a sentence and for "corps," which is designated by Roman numerals).

6th Fleet	9th Naval District
2nd Infantry Division	7th Air Force
XII Corps	

Note: X Army

TWO OR MORE IN JUXTAPOSITION

Use figures for ordinal numbers when they appear in juxtaposition and one of them is 10th or more.

The legislation was passed in the 1st session of the 92nd Congress.

The district was composed of the first and second precincts.

ROMAN NUMERALS

See GPO (p. 171) for a list of Roman numerals and their Arabic equivalents.

To avoid confusing a reader, use "MMM" instead of "MV" to represent 4,000.

Note: Although American spacecraft were formerly named with Roman numerals, Arabic numerals are now used.

Rangers VII, VIII, and IX took pictures of the moon. Apollo 11 landed on the moon.

GENERAL GUIDANCE

Whenever a text contains quoted material, the editor needs to know how the original version was written to ensure that the excerpt is appropriately incorporated.

To be effective, a quotation often needs an introduction to clarify its relevance to the narrative or to place it in the proper context. Likewise, a quotation's significance may need to be made more apparent by explaining its implications after the excerpt.

For some general guidelines on quoted material, see Words Into Type, pages 20-21, 145, 199, 213-222, and 255. However, note the exceptions and clarifications that are explained in this chapter.

DECIDING HOW TO INCLUDE QUOTED MATERIAL

The length of a quotation usually determines whether to include it within the paragraph or set it off beneath the paragraph. However, the principles that follow are sometimes overruled if

-- setting off a shorter quotation will provide needed emphasis or make it easier for the reader to locate it or

-- merging a slightly longer quotation will make a passage read more smoothly.

MERGE SHORT QUOTATIONS WITH TEXT

If quoted copy is shorter than five lines, include the passage within the paragraph and set it off with quotation marks.

Example

The law stipulated that "employees shall have a right to bargain collectively."

SET LONG QUOTATIONS OFF FROM TEXT

If quoted copy is five complete lines or longer, set it apart from the text in the following manner:

-- Introduce the quoted copy with a colon (unless it continues the sentence introducing it).

-- Insert a blank line before and after the quoted copy.

-- Begin each paragraph of the quoted copy with quotation marks, and use close quotation marks only after the last word of the entire quotation.

-- Indent the quoted material five spaces from each margin. (When a publication is typeset, the quoted material will not be indented but will be set in smaller type size to distinguish it from regular text.)

In general, avoid long quotations. If the quotation runs more than a paragraph or two, try to paraphrase it and excerpt only the key phrases or statements.

ALTERING ORIGINAL TEXT

Except for obvious typing errors (which should be fixed), leave quoted copy exactly as it is written in the original form. Do not change quoted text to conform with GAO editorial style (e.g., capitalization).

USE "[SIC]" TO INDICATE ERRORS

To indicate an error in the original text, insert the Latin word "sic" (which means "thus") in brackets following the error.

USE BRACKETS TO INDICATE ADDED INFORMATION

Use brackets around any information added by GAO, except a number indicating a footnote. Adding information in brackets can be especially helpful to supply words to complete the meaning of a quotation or to clarify pronoun references or other ambiguities that are usually caused by removing an excerpt from its context.

When adding bracketed information within a quotation, try to minimize the disruption by wording this information as a short phrase. (Do not capitalize the first word or use a period unless the bracketed information begins or ends a sentence.) When bracketed information follows a quotation, phrase the information as a sentence.

Examples

"This may be the one positive step in searching for a solution to malpractice. The [risk management] program must have teeth to deal with providers and must be free to take strong action."

"Consultants' work requirements were satisfied through daily interaction with the Secretary and her key staff and regular and intermittent meetings with them." [GAO note: HHS did not provide more detailed statements of work and expectations.]

"The specific duties performed were those shown on the individual HHS Form 410 `Supplemental Information on Experts and Consultants.'[1] No examples of work products are available." [Footnote added.]

USE UNDERSCORING FOR EMPHASIS

If underscoring is added to a quotation for emphasis, indicate so in brackets after the close of the quotation.

Example

"Unless payment of an installment is received in full before the next ensuing installment due date, interest will accrue at the contract rate on the unpaid balance of the loan, <u>but no other charge or penalty will be imposed</u>." [underscoring supplied.]

USE ELLIPSIS POINTS TO INDICATE OMISSIONS

To indicate an omission from quoted text, insert three ellipsis points (not asterisks). Space before, between, and after the points, except the point that immediately precedes or follows quotation marks. Allow only <u>one</u> space after end punctuation preceding an ellipsis. Do not break ellipsis points at the end of a line.

Example

"A national compensation system for medically induced injuries . . . would help stabilize the situation."

Omissions From a Quotation's Beginning or End

Because ellipsis points are distracting and any quotation is obviously an excerpt, ellipses are frequently not used at the beginning or the end of a quotation. However, ellipses <u>may</u> be added to emphasize that information has been deleted.

Example

The Council of State Governments commented that liability insurance ". . . has gotten much worse in the last 2 years."

Using Ellipses With a Period

If a quoted passage is cut off before a period, three ellipsis points and a period <u>may</u> be added to emphasize that the last part of the original sentence was omitted.

Example	"Facilities shall not be provided by the government solely for nongovernment use . . . ."
Using Ellipses With Other End Punctuation	If the final sentence in the original version ends in a question mark or an exclamation point, retain the punctuation and precede it with ellipses to indicate that the end of the sentence was omitted.
Example	The course covers such issues as "What does my speaker want to say and how can I find out? How can I write a speech that will be suitable to the speaker . . . ?"
Omissions Within a Sentence	Use three ellipsis points to show that material was omitted from within a sentence. The punctuation that falls on either side of the ellipses is usually omitted unless it helps clarify the quotation's meaning or structure.
Examples	"The type of medical adversity insurance described would . . . only increase costs and would make the entire system even more of a nightmare than it is now."
	"On the other hand, . . . the concept of a modified no-fault approach with right of appeal has some promise."
Omission of One or More Sentences	If one or more sentences are omitted within a quotation, include the preceding sentence's end punctuation but allow only <u>one</u> space before the ellipses that follow.
Example	"Large awards and settlements have been inflated by jury enthusiasm to punish the doctor/hospital at fault. . . . Million-dollar payments . . . are often excessive in relation to the health care delivery system's ability to fund them."
	<u>Wrong</u>: ". . . fault.##. . . Million-dollar . . . ."
Omissions of a Paragraph or More From the Original	If passages are excerpted from various parts of a text with an intervening paragraph(s) omitted, indicate the omission(s) by

-- enclosing each excerpt with quotation marks,

-- inserting "[Text omitted.]" flush left between excerpts, and

-- double-spacing between the quotations to denote paragraph distinctions.

Example

"GM decided in January 1973 to convert its U.S. operations to the metric system. It was the first industry to make such a decision."

[Text omitted.]

"American Motors Corporation began studying the adoption of a metric policy in October 1973--10 months after GM had announced its policy. About 1 year later, American Motors issued policy and guidelines."

GENERAL GUIDANCE

For general guidelines on footnotes, refer to Words Into Type, pages 22-32, 52, 77, 110, 116, 135, 254-255, and 273-274. (See this manual's annotated bibliography for additional references and ch. 8 for legal citations.) This chapter addresses issues specific to GAO editorial policy.

REFERENCE PLACEMENT

To indicate a footnote, use a superscript numeral both in the text reference and at the bottom of the page.

Because the table of contents for a typeset product is automatically generated from the text during typesetting, do not footnote titles of chapters, sideheadings, or titles of tables or figures.

Except in notes to a financial statement, avoid referring to other footnotes in a footnote.

For readability, try to place a footnote reference at the end of a sentence, clause, or some other natural break in the sentence. Place a footnote reference after a punctuation mark, if any, except the dash.

Example

The programs included 25 WIN Demonstrations,[1] 20 CWEPs, 6 Job Search programs, and 9 grant diversion programs.[2]

Referencing a Specific Word

Place a footnote reference after a specific word, rather than a natural pause, only when clarity requires it. (See the placement of footnote reference 37 in Words Into Type, p. 212.)

Example

One method for reducing overcrowding in large state-operated facilities for the mentally retarded has been placing the retarded in other Medicaid-certified nursing homes, such as skilled nursing

facilities[3] and intermediate care facilities.[4]

NUMBERING FOOTNOTES

Number footnotes consecutively throughout each chapter, and renumber subsequent chapters anew. However, if a report has fewer than 10 footnotes, you may number them consecutively from the beginning to the end of the report.

PLACEMENT OF FOOTNOTES

Generally, place footnotes flush left at the bottom of a page.

Although splitting a footnote over two pages is undesirable, it is sometimes necessary. Avoid, if at all possible, splitting footnotes over pages that do not face each other.

The following example shows the format for a footnote split over facing pages with a subsequent note.

---

[3]A skilled nursing facility is a home that provides 24-hour nursing services according to a physician's orders.

[4]An intermediate care facility is an institution that provides health-related care and services to individuals who do not require 24-hour nursing care but who, because of their mental or physical conditions, require care in addition to room and board.

Example of a Footnote Carried Over Two Pages

[Text omitted from top of page.]

Federal regulations, as set forth in 49 C.F.R. 23, specify that participation in the DBE program is contingent upon firms' submitting applications to state transportation agencies or other certifying units and then being granted DBE status.[5] Essentially, DBE certification means that state certifying agencies have determined that firms (1) meet Small Business Administration (SBA) small business size standards,[6] (2) are at least 51 percent owned by one or several

---

[5]FHWA regulations specify that DBEs must annually submit sworn affidavits that include information that would indicate whether they still qualify as small businesses and are still owned and controlled by eligible individuals.

[6]SBA size standards are categorized by standard work categories (e.g., general construction, engineering, or electrical), with the standards that apply depending upon either the number of individuals employed by a firm or the firm's

[Text omitted from top of next page.)

The DBE provision is just one of many requirements that states and highway contractors must abide by throughout the highway contracting process. As figure 1.1 illustrates, FHWA allocates federal-aid highway funds annually to states, which in turn establish . . . .

Example of Carryover Lines From Preceding Footnote

average annual gross receipts over the most recent 3-year period. The 1987 Highway Act lowered the gross receipts requirement from SBA's $17 million threshold to $14 million, adjusted for inflation.

BIBLIOGRAPHIC FOOTNOTES

Follow Words Into Type, pages 25-28.

A footnote in a typed (not typeset) document should have two spaces after a colon or period, except for the periods in an abbreviation or an individual's initial(s), which should be followed by one space.

If a document does not have a publication date, use "n.d."

If a footnote includes page numbers, place them outside the parentheses enclosing the date and precede them with a comma (e.g., see fn. 7 below).

END-OF-LINE BREAKS

See the discussion on end-of-line breaks in the chapter on miscellaneous issues.

ABBREVIATIONS

Abbreviate months (except for May, June, and July) and parts of books and publications (e.g., "vol." and "pp.").

SHORTENED FORM FOR SUBSEQUENT REFERENCES

After a reference has been fully cited, additional references should be written in a shortened form (for various examples, see Words Into Type, p. 28) instead of the Latin abbreviations (e.g., "ibid.," "loc. cit.," or "op. cit."). If a document numbers footnotes anew at the start of each chapter, subsequent footnotes to the same reference should use the shortened form.

ACRONYMS IN SUBSEQUENT REFERENCES

Once an institution has been identified (e.g., U.S. Government Printing Office [GPO]), use its acronym in subsequent references.

Examples

[7]Cynthia M. Taeuber, America in Transition: An Aging Society, U.S. Bureau of the Census, Current Population Reports, Special Studies, Series P-23, No. 128 (Washington, D.C.: U.S. Government Printing Office [GPO], 1983), p. 3.

[8]Projections of the Population of the United States by Age, Sex, and Race: 1983 to 2080, Bureau of the Census, Publication P-25, No. 952 (Washington, D.C.: GPO, 1984), pp. 43-44.

If the text names the agency and includes its acronym, the corresponding footnote may use the acronym.

Example

While estimates of the actual size of the deficit are continually being revised, in February 1986 the Congressional Budget Office (CBO) estimated that the deficit for fiscal year 1986 would be over $200 billion.[9]

---

[9]The Economic and Budget Outlook: Fiscal Years 19871991, CBO (Washington, D.C.: 1986), pp. xxi and 64.

REFERENCES TO GAO PUBLICATIONS

When citing a GAO publication in a footnote, underscore the entire title (i.e., topical title and subtitle) and use GAO style of capitalization for titles and headings. (See p. 23.)

Place the publication number and date of the transmittal letter in parentheses. Because "GAO" is written out on the cover, use our acronym.

Examples of a Chapter or Letter Report

[10]Medical Malpractice: No Agreement on the Problems or Solutions (GAO/HRD-86-50, Feb. 24, 1986).

The following example illustrates the form for a report issued before GAO's current style of numbering reports was adopted.

[11]Defense Industry Profit Study, GAO (B-159896, Oct. 5, 1972).

Example of a Briefing Report

[12]Parks and Recreation: Park Service Managers Report Shortfalls in Maintenance Funding (GAO/RCED-88-91BR, Mar. 21, 1988).

Example of a Fact Sheet

[13]Weapons Acquisition: Processes of Selected Foreign Governments (GAO/NSIAD-86-51FS, Feb. 26, 1986).

Examples of Testimony

[14]Quality of Care Issues in the Medicare Program, statement by Eleanor Chelimsky, GAO, before the U.S. Senate, Committee on Finance (June 3, 1986). [Use for testimony lacking a publication number.]

[15]Status of the Navy's New Seawolf Attack Submarine and Its New Combat System (GAO/T-NSIAD-87-14, Mar. 24, 1987), p. 4. [Use for testimony with a publication number.]

Examples of Pamphlets

[16]Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, GAO (Washington, D.C.: GPO, 1981).

[17]Guidance on Employee Ethics and Conduct (GAO/OGC86-10, June 1986), p. 2.

[18]An Employee Guide to Dealing With Sexual Harassment, Federal Women's Program Managers, GAO (Washington, D.C.: n.d.), p. 6.

Textual Reference

If the text mentions a publication's full name, consider including the publication number and date parenthetically within the text rather than using a footnote.

Examples

Depending on how these lawsuits are resolved, they could affect the IRS tax administration program. In a report entitled Department of Energy Needs to Resolve Billions in Alleged Oil Pricing Violations (GAO/EMD-81-45, Mar. 31, 1981), GAO recommended....

A DOD Inspector General (IG) report, Financial Reports and Credit Program Division, Defense Security Assistance Agency (No. 84-105, June 28, 1984), stated that . . . .

REFERENCES TO GOVERNMENT AND TECHNICAL STUDIES

When referring to a government or technical report that does not indicate authorship, begin the footnote with the publication title. (See guidance on technical bulletins and government publications in Words Into Type, p. 27.)

Initially include "U.S." as part of a federal agency name (to distinguish it from a state or local organization that might have the same name). However, if subsequent references to the same federal agency are obvious, omit mentioning "U.S."

Example

[19]Health, United States, 1985, U.S. Department of Health and Human Services (HHS), National Center for Health Statistics (Hyattsville, Md.: Dec. 1985), p. 40.

[20]Social Security Area Population Projections, 1985, HHS, Social Security Administration, Pub. No. 11-11542 (Oct. 1985), p. 33.

Example of a Committee Proposal

[21]Committee on Federalism and a National Purpose (Daniel J. Evans and Charles Robb, Chairmen), To Form a More Perfect Union (Washington, D.C.: National Conference on Social Welfare, Dec. 1985), pp. x-xi and 4.

Examples of Preconference Papers

[22]Cynthia M. Taeuber, "Age Structure of the U.S. Population in the 21st Century," a preconference working paper for the First Annual Conference of Americans for Generational Equity (Washington, D.C.: Apr. 10, 1986), p. 4.

[23]Kenneth G. Manton and Korbin Liu, "The Future Growth of the Long-Term Care Population: Projections Based on the 1977 National Nursing Home Survey and the 1982 Long-Term Care Survey," prepared for the Third National Leadership Conference on Long-Term Care Issues (Washington, D.C.: Mar. 7-9, 1984), p. 7 and table 3.

PARENTHETICAL REFERENCES

See discussion in chapter 11, which covers miscellaneous issues.

GENERAL PRINCIPLES

For general guidelines on bibliographies, use Words Into Type, pages 37-40, 90-93, and 266-269. (See annotated bibliography for additional references.)

The following guidelines note a few exceptions and clarify some situations that are specific to GAO.

LOCATION

Bibliographies should appear after the last appendix (but not as part of one) and after the glossary (if there is one). (See "Sequence of Matter in GAO Products" in ch. 11.)

CONTENT

Follow Words Into Type (pp. 37-40). When providing date of publication, abbreviate the month except for the months of May, June, and July (see Words Into Type, p. 105).

AUTHORS' NAMES

Follow Words Into Type (pp. 41 and 266), with the following exceptions. When listing two or more works by the same author, the second and any subsequent entries should

-- replace the author's name with a line consisting of five hyphens with no space between them and

-- not use the Latin word "idem" (the same person).

RELATED GAO PRODUCTS

If this option is used, follow this guidance:

-- Include the list of products separately on the last page opposite the inside back cover. (Do not include the list as the last appendix.)

-- Limit the list to one page.

-- List the products by publication date, starting with the most recent.

-- Include the entire title and underscore it.

-- Place the publication number and date in parentheses.

-- At the final proof stage, ensure the following:

- The list of "Related GAO Products" is the second-to-last item in the table of contents (the list of abbreviations and acronyms follows). (See "Sequence of Matter in GAO Products" in ch. 11.)

- The page containing the list has a complete footer, and the appropriate page number is indicated in the table of contents.

(For additional guidance and examples, see the Communications Manual, 12.12-6 to 12.12-8, and the Workstation Handbook, ch. 5, pp. 5-12, 5-38, and 5-39.)

Examples

Cultural Resources: Results of Questionnaire on State Historic Preservation Activities (GAO/RCED-86-60FS, Dec. 10, 1985).

Federal Government's Progress in Implementing a National Archeological and Historic Preservation Program (GAO/RCED-84-114, May 30, 1984).

GENERAL PRINCIPLES

Although legal citations in products prepared by the Office of the General Counsel (OGC) are governed by the Uniform Citation Guide (1984), legal citations in other products (e.g., reports, letters, or memorandums) may follow the guidance in this chapter rather than OGC's rules of citation because these products are intended for a more general audience.

While the guidelines explained in this chapter will cover most citations, they are not ironclad rules. If you are in doubt about how to apply them to a specific citation, consult OGC.

PURPOSE

A legal citation is a reference to the source of information; its purpose is threefold:

-- to identify the source,

-- to distinguish it from other sources, and

-- to provide the necessary information for a reader to quickly and reliably locate it.

SEQUENCE OF INFORMATION

Arrange the information in a legal citation as follows:

-- volume number,

-- source name, and

-- number of page on which the citation starts if the information occurs on sequential pages within a section.

Because of this standardized format, commas are not used to separate the elements of a legal citation and the numbers referring to the volume or page are provided without any descriptive designations (e.g., "volume," "vol." or "p."). The following example refers to page 65 in volume 26 of the U.S. Code.

Example

26 U.S.C. 65

Indicating the Part or Section

If a citation refers to information appearing on scattered pages within a section, omit the page reference and provide the number of the section with the word "section" preceding it. Likewise, provide the word "part" followed by the appropriate number if the information is scattered through several sections within a part. As an aid to the reader, always provide the most specific citation because it will be the most useful source of authority. (See also the discussion on citing part of a regulation on p. 67.)

TEXTUAL CITATIONS

Citations should generally be included in the text (rather than a footnote) and require parentheses only if their grammatical position in the sentence requires them.

When a legal citation is enclosed in parentheses within the text, use a double set of parentheses, rather than brackets, to set off internal parenthetical information, such as the date. (See examples in the section on specific citations, p. 66.)

CITATIONS AS FOOTNOTES

Use footnotes only when citing several different sources at the same time, such as statutes, regulations, and cases, or when explanatory material must be included with the citation.

FULL AND ABBREVIATED TITLES

If the full title of a legal document is part of the narrative, underline it. If an abbreviated form is used as a legal citation, do not underline it. Abbreviations in citations, such as "U.S.C.," "P.L.," and "C.F.R.," need not be identified or included in the abbreviations list in the table of contents.

Example

The Code of Federal Regulations contains most of the important agency regulations. According to 4 C.F.R. section 2 . . . .

FEDERAL STATUTES

The Congress has enacted certain titles of the U.S. Code as permanent law. For example, in 1982, the Congress enacted title 31, which contains most of the statutory authority concerning GAO. If a statute has been enacted into permanent law, cite

only the title number, section, and date of the U.S. Code or cumulative supplement. (Do not include a short title or public law number for the statute.)

ENACTED TITLES

The following titles have been enacted in whole or in part: 1, 3-6, 9-11, 13-14, 17-18, 23, 28, 31-32, 35, 37-39, 44, and 49. OGC can provide specific information on the status of a particular statute. If a statute has not been enacted, the text should follow the guidance for general citations. (Note that the "S" in "Supp." is capitalized in the first example.)

Examples

Under 5 U.S.C. 1201 (Supp. IV 1980), the Merit Systems Protection Board, which was established in 1978, consists of three members.

As provided in 10 U.S.C. 5153 (1976), the Naval Research Advisory Committee consists of not more than 15 civilians.

GENERAL CITATIONS

Many statutes have short titles (given in the law itself) or well-recognized popular names. These should generally be used when they are available. An exception may be made for appropriation acts that have cumbersome titles. For example, in a report concerning the Departments of State, Justice, and Commerce, the Judiciary, and Related Agencies Appropriation Act, 1980, abbreviate the citation as follows:

Example

The Justice Department's 1980 appropriation act (P.L. 96-68) provided $5.5 million for the U.S. Parole Commission.

REFERENCES TO WHOLE LAWS

For general references to whole laws, cite the public law number or the title number, first section, and date in the U.S. Code. Appropriation acts and some other statutes do not appear in the code.

Whether to cite the public law or the U.S. Code will depend on the circumstances. For example, the public law number may be preferable if the statute

is very recent, is widely known by the public law number, or appears in scattered sections of the U.S. Code.

A code citation is preferable for statutes that are old or have been amended significantly. A citation to the code often eliminates the need to repeat "as amended by."

Examples

The agency carries on this program under authority of the Job Training Partnership Act (P.L. 97-300).

Public Law 92-345 extended the program for maternal and child health services through fiscal year 1973.

The General Services Administration carries out a number of responsibilities under the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 471 (1976)).

SPECIFIC CITATIONS

Citations should be specific enough to allow the reader to find the source easily. U.S. Code citations, if available, should be used for this purpose.

Examples

The disposal of foreign excess property held by federal agencies is governed by title IV of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 511 (1976)).

Section 402 of the Federal Property and Administrative Services Act (40 U.S.C. 512 (1976)) specifies the methods to dispose of foreign excess property.

BILLS

Bills should be cited by the House or Senate bill number and the Congress in which they were introduced. References to bills may include a descriptive title. The short title proposed for the act may be used for this purpose.

Examples

The pending Rehabilitation Act Amendments of 1983 (S. 447, 97th Cong.) . . . .

Five years ago, the Congress considered a bill (H.R. 345, 95th Cong.) that would have . . . .

The 1983 HUD appropriation bill (H.R. 20, 97th Cong.) . . . .

AGENCY REGULATIONS

Most of the important regulations are in the Code of Federal Regulations. In general, regulations may be cited by title, section, or part. Generally, provide the section since it is more specific than the part. (Note that the "s" in "section" is not capitalized.)

Example

According to 4 C.F.R. section 203, . . .
(See 4 C.F.R. section 203.)

CITING PART OF A REGULATION

For general citations in which many sections may be involved, cite a relevant part of a federal regulation as follows. (Note the "p" in "part" is not capitalized.)

Example

4 C.F.R. part 38

CITING AN UNPUBLISHED REGULATION

For final regulations not yet published in the C.F.R. and for proposed regulations, cite the volume and page number in the Federal Register in the following abbreviated format. (The example that follows refers to p. 236 in vol. 38 of the Federal Register.)

Example

38 Fed. Reg. 236

COURT CASES

Underline the abbreviated case name (including the "V.") and provide citations according to the following guidance.

FEDERAL DISTRICT COURT

Cite the volume before abbreviating the Federal Supplement, and include the page number afterwards. If the text uses a short reference, use commas to set off the citation. A citation need not include the court or year unless relevant to the context of the citation, and this information should be included parenthetically. (In the first example that follows, "(D. Va. 1978)" refers to the district court of Virginia in 1978.)

Examples	In Merrill v. Lynch, 238 F. Supp. 128 (D. Va. 1978), the court held that . . . . In Merrill v. Lynch, 238 F. Supp. 128, the court held that . . . .
CASES DECIDED IN APPEALS COURTS	Cite the Federal Reporter (first or second series). Do not include a space between the "F." and the "2d."
Example	In one case (United States v. Deere, 428 F.2d 1119), the court held . . . .
SUPREME COURT DECISIONS	If the case has been published, cite the volume of the official United States Reports in which it appears. If the case has not been published, contact OGC.
Example	The decision in Buckley v. Valeo, 424 U.S. 1, addressed the constitutionality of the Federal Election Commission.
COMPTROLLER GENERAL DECISIONS AND OPINIONS	When citing a decision or an opinion of the Comptroller General, provide its B-number and date.
Example	The Comptroller General has ruled (B-90972, Feb. 8, 1950) that . . .
DECISIONS PUBLISHED IN THE "COMP. GEN."	Some decisions and opinions are included in the official volumes entitled Decisions of the Comptroller General (abbreviated "Comp. Gen."). To verify that a cited decision has been included in the Comp. Gen., check with the staff of OGC. If so, then cite it first by the volume, then the abbreviation followed by the page number on which the decision begins, as well as the year of its issue in parentheses.
Example	64 Comp. Gen. 296 (1984)
PROCUREMENT DECISIONS	Some decisions are also published in a private publication entitled Comptroller General Procurement Decisions (C.P.D.). If it would be appropriate or useful in a particular case, the C.P.D. citation may include other relevant

information about the decision. In those instances, consult OGC about the proper citation format.

Chapter 8
Legal Citations

GENERAL PRINCIPLES

Be alert to discriminatory words, descriptions, or illustrations that make sexist assumptions about the social or occupational roles of men and women. Although the areas discussed below cause the most problems, also be sensitive to less noticeable instances of discrimination involving tone and attitude.

PRONOUNS

Use good judgment and ingenuity to avoid the outdated convention of using "he," "his," or "him" to refer to both sexes. Although no single method of revision will work in all contexts, the following three methods will resolve most situations.

USE PLURALS

Make both the pronoun and its antecedent plural.

Example

Draft: Each applicant should bring his resume.

Revised: All applicants should bring their resumes.

REPLACE THE PRONOUN

Replace the pronoun with an article or a word that does not designate gender, such as "person," or eliminate the pronoun altogether.

Examples

Draft: An evaluator should lock up his workpapers before leaving the office.

Revised: An evaluator should lock up all workpapers before leaving the office.

Draft: When a new evaluator is assigned to your staff, meet with him for orientation.

Revised: When a new evaluator is assigned to your staff, meet with that person for orientation.

USE BOTH PRONOUNS

Use both masculine and feminine pronouns together. Since this last method can result in sentences that are annoyingly awkward, use this alternative as a last resort. (Do not use the masculine and feminine form in alternate sentences.)

Examples

Make sure that each employee has completed his/her financial disclosure statement.

Each witness must state his or her full legal name.

TITLES

Use "Member of Congress" or "Members of Congress" unless referring to a particular member (e.g., "Congressman William Bain," or "Congresswoman Margaret Fletcher"). To avoid gender distinctions, either "Representative" or "Senator" may be used.

Use "Chairman" when referring to heads of congressional committees and subcommittees. If the head of a committee prefers "Chairperson," "Chair," or "Chairwoman," follow that preference. When in doubt, contact the Office of Congressional Relations.

When possible, use generally accepted alternatives to occupational titles ending in "man" (e.g., "policeman" becomes "police officer," "mailman" becomes "mail carrier," and "fireman" becomes "fire fighter").

Those titles that have no generally accepted alternatives are best left alone (e.g., "foreman," "longshoreman," and "fisherman"). In most cases, substituting "-person" for "-man" is not satisfactory.

FEMININE FORMS OF ADDRESS

Do not assume that unknown addressees are male.

In the salutation of a letter addressed to a woman, use the title she prefers. If her preference cannot be determined (by calling her office), use "Ms."

LISTS OF NAMES REFERRING TO BOTH MEN AND WOMEN

If individuals are grouped into categories, names within each category may be listed either alphabetically, by rank, by office, by sex, or whatever is most appropriate for the situation.

Use the first names for women only when also using the first names for men. Similarly, when men are referred to by last names only, do not attach "Ms.," "Miss," or "Mrs." to the names of women.

Example	Present were AFMD Group Directors Jones, Lawless, Robinson, and Smith.
OTHER OPTIONS	Any of the following three options, in order of preference, may also be used:
	1. Provide the first and last names for everybody.
	2. Preface the list of both names with "Messrs./Ms."
Example	Present were Messrs./Ms. Bowsher, Socolar, Horan, Chelimsky, Hagenstad, and Kopelson.
	3. Preface the list of the mens' names with "Messrs." and preface each woman's name with "Ms.," "Mrs.," or "Miss." (Since this last option emphasizes distinctions between marital status, use it only if one or more of the women prefer the specific designations.)
Example	Present were Messrs. Brown, Carlos, and Rogers; Ms. Jones and Smith; Mrs. Little and White; and Misses Adams and Chen.

SCOPE OF THIS CHAPTER

This chapter provides basic guidance for developing tables that clearly and concisely communicate tabular information and are consistent with GAO's Visual Communication Standards. The guidance focuses primarily on the appearance of page proofs in typeset copy. Appendix III illustrates this chapter's guidance.

For typing guidance and examples for producing tables that will be in typeset products, see chapter 5 of the Workstation Handbook (pp. 5-13 to 5-16) or consult with PPC's Composition Branch (CB) (room 4827, 275-1584) for advice. Once GAO establishes the format for nontypeset products, guidance for typing tables in those documents will be issued. This chapter does not discuss financial statements because they have special requirements. Consult with AFMD or PPC's CB.

DEFINITION

A table is a matrix of either numbers or narrative organized into rows and columns according to the data's logical relationship to a subject.

GENERAL PRINCIPLES

Because tables can vary greatly, exercise professional judgment when applying this chapter's guidance to a specific table. If a set of tabular information seems to require a rather complex format, consult PPC's CB for advice in presenting the data. Often, a complex table that is technically acceptable can still be improved to more clearly and concisely convey its information.

USES

Use a table if

-- a great amount of specific, detailed information must be compared, because tables are precise and compact;

-- the numbers are too far apart to be presented visually as a figure (such as a bar, a pie, or a line chart); or

-- exact numbers or quantities must be presented, rather than illustrated as a generalized trend.

Do not use a table if a complex set of data requires a simple, easily comprehended presentation. A figure is usually much easier to comprehend because it visually highlights data.

Do not use a table to present information that is a list. (Follow the guidance on lists in ch. 11.)

ADVANTAGES

Tables provide a concise and orderly way to objectively arrange detailed information that is frequently numerical. Often, they are the best way to present large numbers of individual facts that can be grouped by categories because tables can depict these data in a relatively small space.

Tables enable authors to mention only the most important information in the narrative and still supply more detailed information to which the reader may refer.

DISADVANTAGES

Tables can easily become data dumps that do not clearly relate to the narrative or convey meaningful information to the reader.

Tables are not graphic. Unlike visuals (figures), which depict information in a way that helps the reader quickly spot noteworthy trends, tables often require the reader to exert more effort to fully comprehend their meaning. Thus, complex tables may intimidate some readers or slow their reading comprehension.

LOCATION

Tables may occur in any product; in reports they may occur in the executive summary, the body of a chapter or letter report, or appendixes.

Insert tables as close as possible to the narrative discussing them. However, put a table at the end of a paragraph, not in its middle.

TEXT REFERENCE

Clearly express a table's purpose in the narrative that precedes it, and cite it by its number, either directly or parenthetically. (Do not cite a table by a page number because any subsequent change in pagination would require changing the reference.)

Usually, the narrative interprets or discusses the data's significance, such as noteworthy trends or contrasts. Sometimes when the narrative discusses the meaning of a table's data, a simple parenthetical reference, such as "(see table 3.9)," suffices. A text reference may also be incorporated into a sentence, such as "The results of the survey, as shown in table 3.2, indicate that . . . ."

Avoid stating the obvious in a reference, such as "table 1 lists," since scanning a table's title, column headings, and/or stub (the column that is farthest left) would reveal this. Also avoid referring to a table with such language as "table 2.4 proves," since tables cannot draw conclusions.

To help readers quickly locate tables, list them in the table of contents. (See section on "Sequence of Matter in GAO Products" in ch. 11.)

FREQUENCY

Use tables to support major points in the report. Do not use so many tables that they overwhelm the rest of the report. (Some readers may either ignore the tables or not read the entire report.) The fewer tables a report contains, the more attention each gets. Put supplementary tables in an appendix.

CONCISENESS

Keep tables concise. Do not make them cluttered and hard to understand by trying to convey too much information. Consider dividing a long, complex table into a series of short, related tables to make the data easier to comprehend. Likewise, strive for compactness; consider combining two tables (especially if each contains an identical column of figures) if the resulting table can be equally clear.

Keep all narrative within a table as brief as possible. While abbreviations, acronyms, or other shortened names are often used, be careful to identify obscure ones in a table note if they have not already been identified in the text. (See section on table notes, pp. 95-98.) However, avoid

overusing shortened forms because too much condensation can discourage readers. (See ch. 1, section on abbreviations and acronyms, pp. 3-6, as well as Words Into Type, pp. 100-120, and GPO's Style Manual, pp. 135-153.)

Avoiding Repetition

Try to avoid repeating information by rearranging information (e.g., by moving material to a headnote, column head, column note, or spanning head). (For a discussion of these terms, see pp. 83-85.)

If an entire verbal passage applies to more than one entry within a column other than the stub, substitute the parenthetical expression "(Same as above)" below the information that is repeated. Use sentence-style capitalization, which is used for all verbal entries within a table. Align the expression flush left.

Do not use this expression to designate numerical data or part of a verbal passage. Also, do not use ditto marks or the abbreviation "do." to designate repeated data.

CONSISTENCY

For consistency, try to do the following within each table:

-- Place only one type of information beneath each column head.

-- Use parallel construction if a set of entries consists of words.

In a series of related tables, try to do the following:

-- Consistently place the same types of items in either the stub or the column heads.

-- Use the same designation for names, terms, or abbreviations. Once an expression is abbreviated, use that abbreviation throughout the series.

EDITING STYLE

Before revising a specific table, review any related tables to check for relevance and redundancy.

Do not use all capitals.

Single-space tables.

For emphasis, specific entries or figures, such as totals, may be boldfaced. (See Workstation Handbook, pp. 5-15.)

Underline names that require underlining in narrative text (such as titles of publications or legal cases, names of airplanes or ships, or certain scientific terms). (See Words Into Type, pp. 136-142.)

Do not use the following in tables:

-- hyphenation to divide words (use hyphens only in words that require them, such as "staff-day") or

-- rules or leaders (periods, dashes, or hyphens that are aligned).

Avoid bulleting entries in a table. (For a discussion of subordinating stub items, see pp. 86-87; for a discussion of designating empty cells, see p. 91.)

ALIGNMENT

Proper horizontal and vertical alignment is essential for clarity. To ensure proper alignment and enhance legibility,

-- columns should be separated from each other by at least a three-character space and

-- the width of columns should be as equal as possible.

Horizontal Alignment

A table's horizontal alignment is as follows:

-- All items in the stub align with corresponding entries in the columns. Usually, numerical column entries are lower aligned and verbal column entries are upper aligned.

Vertical Alignment

A table's vertical alignment is as follows:

-- Stub items of the same level align flush left. If a stub entry is more than one line, the carryover line(s) is aligned flush left. Indent two spaces to indicate subordination. (See pp. 86-87.)

-- Numerical columns align flush right.

-- Verbal columns align flush left.

PLANNING AND CONSTRUCTING

A table's appearance should enhance its meaning; the physical shape should organize information so its purpose is readily apparent. The central meaning behind every table is depicted by the relationship between the column heads, the stub entries, and the data in the cells within the body of the table. (See p. 90.) For proper emphasis, the key points being compared are usually listed as column heads (pp. 84-85), rather than as items in the stub (pp. 86-88).

When planning a table, ensure that it will conform to one of the standard image areas presented on pages 100-101 of the Visual Communication Standards.

Whenever possible, design a table so that it is longer than it is wide; avoid sprawling or misshapen tables that are difficult to read and almost impossible to type or typeset. (A table that requires a 2-page spread costs 20 times more to typeset than the same information arranged as a continuous table that runs for 2 pages because the typesetter requires extra time to arrange the former.) (For a discussion of continuous tables and for suggestions on revising a misshapen table into a more concise and attractive layout, see pp. 98-99.)

Avoid turning a table sideways unless the table was originally prepared that way by another organization. Such a table will be mounted onto a flysheet as camera-ready copy by an artist and

requires a source note. (This is one of many instances that requires a source note, see pp. 97-98.)

ARRANGING THE ELEMENTS

The GAO design for presenting information in tabular form follows the modern publishing conventions of a simple arrangement for most of a table's elements. (See app. III for examples.)

TABLE NUMBER

The location of a table determines how to number it.

-- In an executive summary or the letter in a letter report, use Arabic numerals (e.g., table 2 is the second table in an executive summary or a letter).

-- In the main body of a document, use a pair of Arabic numerals separated by a point. The first numeral indicates the chapter the table appears in; the second numeral designates the sequence within that chapter. Number anew with each chapter (e.g., table 2.3 is the third table in the second chapter).

-- In an appendix, use a combination of Roman and Arabic numerals. Number anew with each appendix (e.g., table II.3 is the third table in the second appendix). However, if an appendix consists of one table only and no text, the title of the appendix is the table title. (Do not number the table or give it a separate title.)

Number tables separately from figures (e.g., charts, graphs, illustrations, or photographs).

TABLE TITLE

The table title should briefly identify the table and is usually a short phrase, such as "Operating Expenses for Selected Day Care Services."

Content

Avoid including information that is apparent from skimming the table. (In a table titled "Recidivism Among Former Inmates From Six Different Institutions," delete "From Six Different Institutions" if it is redundant with the stub items. In a table titled "Effect of Agent Orange

on Mice After 20 and 90 Days," delete "After 20 and 90 Days" if the column heads indicate the time intervals.) However, sometimes information such as a time period should be included in the title to enable the reader to easily locate a specific table in the table of contents.

If a title requires a complicated or lengthy explanation, mention the information in the narrative text or provide it in a general note to the table. (See p. 96.)

-- Do not include a reference mark with a title because the superscripted letter is retained as part of the title when the table of contents is generated automatically.

-- Do not include editorial comments in the title. Limit a title to the facts; reserve discussion for the text (e.g., "High Degree of Recidivism Among Former Inmates" should be revised to "Recidivism Among Former Inmates").

Conciseness

Phrase titles concisely by omitting articles, unnecessary phrases, and such obvious redundancies as "summary of," "degree of," or "amount of" (e.g., in the title "Degree of Recidivism Among Former Inmates," "Degree of" is not needed).

Replace relative clauses with participles. (Instead of "Number of Refugees That Entered the United States Illegally," write "Refugees Entering the United States Illegally.")

Editing Style

Place the table title two spaces after the colon that follows the table number.

The title may be underlined (although typesetting removes this underlining).

Use headline-style capitalization (i.e., capitalize the first letter of all important words and prepositions of four or more letters).

Do not place a period after the title (even if it is a sentence).

PARENTHETICAL INFORMATION

Parenthetical information is used to present additional information that pertains to an entire table that the reader needs to know before reading it. Parenthetical information is often added to explain

-- the time period represented by the data (e.g., "calendar years 1986-88");

-- how the information was obtained (e.g., "from 6 of 10 hospitals"); or

-- limitations on the data (e.g., "excluding ...").

Do not include the following as parenthetical information:

-- units of measure (e.g., "Dollars in Millions") (see section on headnotes that follows);

-- an explanation referring to all the data within a specific column (see section on column heads, pp. 84-85); or

-- an explanation to a particular item in a table (see section on specific notes, p. 96).

Editing Style

Place parenthetical information immediately after the title. Enclose the data in parentheses, and use headline-style capitalization. Do not underline the information.

When reviewing page proofs, check the table of contents to ensure that parenthetical information has not been included with table titles.

HEADNOTE

Like parenthetical information, the headnote provides an explanation that is important enough to be set above the table. Generally, the headnote is a short phrase that clarifies the similarity between all the items in the body of a table.

The headnote is most frequently used to indicate units of measurement, such as dollars, percentages, or metric tons. For consistency, put the unit of measurement first followed by the word "in" to introduce the amount. The following examples illustrate how to phrase a headnote and demonstrate how it enables authors to eliminate the extra zeroes throughout a table in which all the figures end in three or more zeroes.

Dollars in Billions	(not)	Billions of Dollars
Bushels in Millions	(not)	Millions of Bushels
Acres in Thousands	(not)	Thousands of Acres

(For other options to avoid repeating units of measurement, see also pp. 89-90.)

Editing Style

The headnote appears at the top of the table and is aligned flush left with it. Use headline-style capitalization. Do not use parentheses.

COLUMN HEADS

A table must have at least two columns (one of which is the stub) and usually has more. Each column must have a head to indicate its subject.

Editing Style

Keep column heads as brief as possible since their width affects the total width of a table. Wordy column heads appear top-heavy.

To compress column heads, stack words into several lines, choose short words, and/or use familiar abbreviations. However, do not use symbols (e.g., "$," "%," or "#").

Column heads use sentence-style capitalization (i.e., only the first letter of the first word automatically requires capitalization) and appear boldfaced when typeset.

Align column heads as follows:

-- flush left over verbal text and

-- flush right over columns of numbers.

If any column head runs more than one line,

-- do not use hyphens to divide words by syllables (use hyphens only with hyphenated compounds, e.g., "staff-day") and

-- ensure that all column heads have the same baseline (bottom line).

Column Notes

If two or more columns represent different units of measure throughout their respective columns, the respective columns may each contain a column note. A column note appears on the baseline of the appropriate column head and should be

-- enclosed in parentheses,

-- lowercased, and

-- aligned flush right with the column head.

Numbering Columns

Avoid numbering columns unless the text needs to numerically refer to them. If numerical designations are required, the number for each column should

-- be an Arabic numeral enclosed in parentheses,

-- be centered over the respective column, and

-- have a line beneath it that extends from that column's left to right margins.

Spanning Column Head

Use a spanning column head (spanner) to provide information that applies to two or more columns. A spanning column head should

-- use sentence-style capitalization,

-- be centered over the appropriate column heads, and

-- have a line beneath it that extends from the left margin of the first applicable column to the right margin of the last applicable column (to help the reader understand which columns the spanner applies to).

STUB

The stub, or column that is farthest left, contains a vertical list of categories about which a table's columns provide information.

Stub Head

Like the other columns in a table, the stub requires a head to clarify the common relationship between all its entries. The stub head uses sentence-style capitalization and should be singular in number.

Listing Stub Entries

List items in the stub according to some logical sequence, such as

-- alphabetical order;

-- chronological order;

-- frequency of an important variable (e.g., under the stub head "Cause of cancer," instead of alphabetically listing alcohol or drinking before smoking, smoking might be listed first because it is the leading cause of cancer); or

-- classification into groups.

Numbering Stub Entries

Avoid numbering stub entries unless the text refers to them by number. If so, insert an Arabic numeral, flush left with the table's edge followed by a period and two spaces before the stub entry.

Do not put these numbers in parentheses.

Subordinating Grouped Entries

When stub entries are classified into groups, the stubs needs a clear and consistent system to designate the division into major groups and subgroups. Because no one system can be effective for the diversity of data in GAO tables, consult CB for advice in presenting data in a complex set of tables.

Following are some general guidelines:

-- If a table has two or more levels of subordination, first-level stub entries are often boldfaced.

-- Indent two spaces for each level of subordination that follows a first-level entry. (Avoid bulleting subordinate entries.)

-- Do not add a colon after a first-level stub entry: the indentation of the items that follow shows their subordination.

-- Cells to the right of first-level stub entries should be blank because these entries serve as labels for the data beneath them.

-- Avoid more than three levels of subordination in a stub. To reduce the complexity in a table that has more than three levels of subcategories,

- reorganize the table,

- divide it into subtables through spanning subheads (see below), or

- divide it into separate tables.

Editing Style

Use sentence-style capitalization for all stub entries.

Try to express stub entries in parallel structure (e.g., the stub head "Type of position" might be followed by such entries as "Publisher," "Printer," and "Author" but not "Publishing concern," "Operates printshop," and "Author").

Except for acronyms and information in explanatory notations, avoid using abbreviations and symbols in the stub. Write out expressions such as "dollars" or "percent." Whenever possible, write out the names of months. If the names of months must be abbreviated and space allows, use the verbal rather than numerical style in the stub (e.g., "Sept. 3, 1988" rather than "9/3/88").

Do not use the parenthetical expression "(Same as above)" in the stub. (See pp. 77-78.) Do not use periods at the ends of stub items unless they are sentences.

Spanning Subheads

Just as first-level stub entries visually divide a stub into classified groups, a stub can contain spanning subheads to divide a table into major sections. While both options help organize data within a table, the effect of a spanning subhead is greater because the spanner is centered. If two tables have identical column heads, a spanning subhead provides a way to combine them. If a stub has several levels of subordinated entries, a spanning subhead provides an alternative that can reduce the stub's complexity.

Do not repeat column heads beneath a spanning subhead because the spanner provides only a visual division; the table's column heads still logically apply to all the data beneath them.

Because a spanning subhead cuts across all the columns like first-level stub entries, the cells in that row remain blank.

Providing Explanatory Notations

If all the items in a given row share a common designation (e.g., "at the end of fiscal year . . ." or "in Spanish pesos"), provide an explanatory notation immediately after the appropriate stub entry to preclude repetition across the cells in that row.

Use lowercase letters for a notation, and enclose it in parentheses.

Even though abbreviations are rarely used in the stub, because these notations are enclosed in parentheses abbreviations are appropriate.

Vertical Alignment

Entries at the same level of importance vertically align flush left within the stub.

If a stub entry runs for more than one line, align the carryover line(s) flush left.

Horizontal Alignment

If a stub entry runs for more than one line, ensure that the data in the columns to the right align with the corresponding stub entry as follows:

-- Numerical column entries are lower aligned.

-- Verbal column entries are upper aligned.

TOTALS

The term "Total" usually appears in the stub. As an aid to the reader, "Subtotal" is often used if a table requires two levels of totals and "Grand total" may be used if a table requires three levels of totals.

If numbers have been rounded to make patterns more noticeable, provide a note, such as the following: "Columns may not add to totals because of rounding."

Editing Style

All totals align flush left, are initial capped, and are boldfaced to make them highly visible. Provide the appropriate symbol (e.g., "$") next to every number that represents a monetary total.

MEANS AND AVERAGES

Like totals, these terms are usually used at the foot of the stub, are aligned flush left, and are initial capped and boldfaced.

CLARITY OF NUMBERS

Convert all fractions to decimals.

Percentages

To make a column or row of numbers more meaningful, consider adding corresponding percentages next to them. If the related numbers are in a column and space permits, provide a separate column of percentages. If space is limited, provide the corresponding percentage and percent sign beneath each number and add the word "Percent" in the stub.

Do not use parentheses to indicate percentages because they can be used for negative numbers. (See p. 94.)

Units of Measure

To make the meaning of every number clear to the reader, be as specific as possible (e.g., "Bushels of Wheat" tells the reader more than "Wheat Production").

Express units of measure in the plural.

In columns or rows containing different units of measure (e.g., under the general label "Cost," the

monetary value might reflect dollars, pounds, and pesos), place the appropriate symbol, abbreviation, or designation with each repeated sum.

Whenever possible, avoid repeating units of measure (e.g., "Dollars in Billions") within a table. If the same unit of measure applies to all the numbers in

-- a table, use a headnote (see p. 84);

-- a specific column, indicate that in the column head (see p. 84) or use a column note (see p. 85);

-- two or more columns, use a spanning column head (see p. 85); or

-- a row, indicate that in the stub (see pp. 86-88).

BODY

A table's body consists of the vertical columns to the right of the stub and below the column heads. The body is composed of individual cells, which represent the intersection between the column head and the corresponding stub entry. A table's meaning is conveyed to the reader through the information in the cells.

Cell Alignment

To be readable, a table's cells must be precisely aligned, both horizontally and vertically. At a glance, a reader should be able to relate the information in a cell to its appropriate column head and stub entry.

Horizontal

Align cells with the stub items to which they apply. If the stub has carryover lines, ensure that cells with numerical entries are lower aligned and cells with verbal entries are upper aligned. (See p. 88-89.)

Vertical

Align a numerical column flush right and a text column flush left. Do <u>not</u> center cell entries beneath a column.

"Empty" Cells

Because the reader might think that the omission of information in a cell is an oversight, avoid "empty" cells <u>except</u> to ensure proper alignment in tables with either of the following:

-- first-level subhead(s) (see pp. 86-87) or

-- spanning subhead(s) (see p. 88).

If a cell does not contain any information, provide an explanation by placing a reference mark (or a symbolic reference mark) (see p. 97) in the cell and by providing a corresponding table note to indicate the reason, such as

-- "data not applicable" (if the column heading does not apply to one of the items in the stub),

-- "data not available," or

-- "data not significant."

Do <u>not</u> do any of the following:

-- use a zero because this number signifies a definite amount (see below),

-- use "N.A." (which could be interpreted as either "not available" or "not applicable"), or

-- use hyphens/bullets. (This former GAO practice has been changed because the convention was confusing to our readers.)

Cells With Zeros

If the quantity for <u>any</u> cell is zero, align a single zero flush right. If the first cell in a column of monetary value is zero, provide the appropriate symbol next to the first quantity that is not zero.

Column of Cells With All Whole Numbers

Align all numbers, including zero, flush right.

Column of Cells With Whole Numbers and Decimal Fractions

If the cells within a column contain both whole numbers (e.g., "26") and decimal fractions that are less than a whole number (e.g., ".30"), do the following:

-- Align all entries, except zero, on the decimal points.

-- Carry all numbers (except zero) to the same number of decimal places by adding the appropriate number of zeros to the right of the decimal point (i.e., numbers should extend equally to the right edge of the column).

-- Add a zero to the unit column to the left of each decimal fraction.

```
26.00
 0.30
    0
 2.76
```

Column of Cells With All Decimal Fractions

Follow all the rules in the preceding section except the <u>last</u> one.

```
 .05
   0
 .05
 .10
```

Cells With Dates

If the cells within a column have enough room, write out the names of months. If necessary, abbreviate or use numerical designations, but be consistent. Use slashes to separate the month, date, and year (e.g., "10/12/88"); do <u>not</u> use hyphens (e.g., "10-12-88"). Align dates expressed in narrative form flush left.

Mar. 4, 1986
June 13, 1987
Oct. 2, 1988

Align dates expressed in numerical form flush right. To enhance readability, add zeros to single digit numbers.

10/23/86	1968
08/19/85	1972
12/05/86	1976-78

If cells contain ranges of dates, see pages 93-94.

Cells With Symbols

In a column containing all the same kind of figures (e.g., dollars), include the symbol with only the first cell entry and the total. (If the quantity of the first cell is zero, see p. 91.)

Mathematical symbols (e.g., "+" or "-") that precede figures in a column do not affect their vertical alignment. Place the symbols directly before the figures (i.e., do not insert a space).

```
+20
 -6
 +5
-14
```

A column of cells consisting entirely of letters, letters and numbers, symbols, signs, or any combinations of these is called a symbol column. Align data flush left.

Treat columns composed of both symbols and numbers as figure columns and align them flush right.

If letters are used as symbols, capitalize them so they won't be mistaken for reference marks. (See p. 97.) Supply a legend (see pp. 94-95) to explain unfamiliar symbols, signs, or letters.

Cells With Ranges or Double Rows of Numbers

Align inclusive numbers, such as "30-35" or "30 to 35," on the hyphen or the word "to." Align ranges or double rows of figures on the connecting hyphen or plus or minus signs.

```
-87.14 +  -3.98
-20.28 + -31.70
- 2.30 + -27.00
```

To enhance readability, align ranges of dates on the connecting word "to" (instead of a hyphen). If the dates are expressed in narrative form, align each column in the range flush left. If the dates are expressed in numerical form, align each column in the range flush right. To enhance readability, add zeros to single digit numbers.

Mar. 4, 1988 to Mar. 15, 1988
June 13, 1988 to May 1, 1988
Sept. 22, 1988 to Sept. 30, 1988

10/16/87 to 12/02/87
01/06/88 to 03/12/88
05/14/88 to 11/15/88

In a double money column, align the range on the hyphens and the decimal points. Use dollar signs only in the first group of figures and the totals.

```
   $22.00 -   $48.50
 1,276.50 -  1741.75
$1,298.50 - $1790.25
```

Cells With Parentheses

Avoid using parentheses to indicate negative numbers or other data unless they are needed to clarify information. If parentheses are used, provide a note (see pp. 95-97) indicating their meaning. Do not use parentheses to indicate percentages. (See p. 89.)

When some cells have numbers enclosed in parentheses, align the numbers on the right and/or on the decimal points (if applicable). Put the closing parenthesis in the gutter (i.e., the space between the columns).

```
($304,567)          (1,589.25)
  (27,239)              10.50
   10,500             (35.75)
 (146,889)           (225.25)
($468,195)          (1,839.75)
```

Cells With Words

If a column consists entirely of narrative, try to express the text in parallel structure and align it flush left. Use periods only for sentences. If a column has combinations of words and numbers, it may be aligned on the right or left, whichever looks better.

LEGEND

A legend contains explanatory or descriptive information for symbols in a table's body.

Editing Style

A legend follows a table's body and precedes any notes. Put each symbol and its explanation on a separate line. Do not include a colon after the word "Legend."

Use sentence-style capitalization for both the term "Legend" and the explanations that follow the symbols. Letters used as symbols are usually capitalized. (See p. 93.)

Phrase explanations concisely and use periods only if they are sentences. Try to express all explanations in parallel structure.

If table notes follow a legend, double-space after the legend.

Legend

Q = Questionnaire
T = Telephone Survey
O = Other

TABLE NOTES

Tables frequently contain notes to provide explanations that are too lengthy to include in the table proper (e.g., notes are often used to keep column heads brief). However, minimize the number of notes and keep them as brief as possible. To avoid using too many notes, consider adding data to a column head or adding a new column for the data.

Order for Listing Notes

The three basic types of table notes should be listed in this order:

-- general notes,

-- notes to specific parts of a table (the only notes that are lettered by using a reference mark), and

-- source notes.

Editing Style

The following guidance pertains to all types of table notes.

Place notes immediately below the body of the table (or two lines after the legend if there is one), align them flush left, and extend them to the right margin of the table.

When practical, organize related notes into paragraph form rather than listing them separately. Single-space within a one-paragraph note; double-space between paragraphs of the same note and between notes.

Align carryover lines flush left.

End every note with a period, even if the information is expressed as a phrase.

If a note contains a number, treat the note as narrative text and follow the guidance in chapter 4.

General Notes

Use the word "Note:" or "Notes:" to introduce note(s) applying to the table as a whole. These general notes might include remarks on data reliability, collection, or analysis, as well as the meaning of any nonstandard abbreviations used throughout the table.

Note: GAO has not independently verified the reliability of the data in this table.

Specific Notes

Use a specific note to add explanatory information to a particular item(s) in a table. This type of note may be used to add information to a table's column heads, stub items, or cells. Do not use a specific note to explain a table's title; instead use a general note that applies to the entire table and does not require a reference mark. (See p. 82.)

Begin each specific note with a superscripted reference mark that matches the appropriate item. Do not leave a space between a reference mark and a note.

Reference Marks

To avoid confusion with numerical data, tables generally use superscripted lowercase letters as reference marks for specific notes.

To provide reference marks for specific notes, begin at the table's upper left and move across the table left to right, row by row. Place each mark immediately after the pertinent figure or word in a table. If an item requires two separate table notes, separate the corresponding reference marks by a superscripted comma with no intervening space.

If a specific note applies to more than one item, use the same letter as a reference mark for corresponding items throughout the table.

If the reference mark is the <u>only</u> item in a cell, place the superscripted letter representing the reference mark in the right-hand gutter.

Begin reference marks with the letter "a" for each new table.

Symbolic Reference Marks

If a reader might mistake the meaning of lettered reference marks (e.g., in a table with mathematical or chemical equations), consider using the following series of traditional symbols:

* asterisk
† dagger
†† double dagger
§ section mark
// parallels
number sign

If more symbols are needed, they may be doubled or tripled in the same sequence.

Source Notes

If an entire table is reproduced without change from another source, acknowledge this by introducing the note with the word "Source:" and the citation. If more than one source needs to be cited, group the references into <u>one</u> paragraph after the word "Sources:"

If selected data are derived from another source, acknowledge this by introducing the note with the word "Source:" and such phrasing as the following: "Our analysis of USDA data."

CONTINUOUS TABLES

A continuous table is any table that runs for more than one page. The guidance that follows applies to only camera-ready copy.

If a continuous table requires the reader to turn a page, "(cont.)" should appear

-- on the lower right-hand corner of the first page immediately after the bottom of the table and

-- flush right with its edge.

Column Heads

In a continuous table, the column heads (but not the table title) are repeated on successive pages. Use the same table format to keep alignment consistent.

Columns of Cells With Symbols

If any of the columns contain cells with symbols (see p. 93), the symbol at the top of each column is repeated.

Notes

While table notes are usually provided after the end of a table, consult with PPC's CB at the page-proof stage if a table's length suggests that the reader's needs would be better served by providing some notes on the lower right-hand side of each set of facing pages.

REVISING A MISSHAPEN TABLE

If a table's initial appearance is sprawling or misshapen, consider the following options to achieve a more attractive and concise layout. (See also "Conciseness," p. 77, and "Planning and Constructing a Table," p. 80.)

Consider reconfiguring a table by making the items in the stub into column heads or vice versa. Generally, the number of rows should be greater than the number of columns (i.e., a table should be longer than it is wide).

If reconfiguring a table makes it unattractive, consider splitting a wide, shallow table by dividing it in half. Put the second half under the first half and repeat the stub items.

Double up long, skinny tables; run the table in two halves, side-by-side, and repeat the column heads over the second half.

REVISING COLUMNS

Make column heads as brief as possible by choosing short words or familiar abbreviations or stacking words. (See pp. 84-85.)

If a factor is common to all the cells in a column, reduce the width of that column by incorporating the information in its head. (See pp. 84-85.)

If lengthy information pertains to only a few cells, consider providing reference marks and a corresponding note to keep these cell entries as brief as possible. (See p. 96.)

REVISING THE STUB

Decrease the width of the stub column by phrasing entries more concisely and by allowing carryover lines. While acronyms are permitted and dates may be abbreviated if space requires, avoid using symbols (e.g., "$" or "%") and abbreviations except in parenthetical explanatory notations. (See pp. 87-88.)

If any entry requires lengthy information, consider providing a reference mark and a corresponding table note to keep the stub as concise as possible.

CONGRESSIONAL COMMITTEE NAMES

To determine if a serial comma should be used in the name of a congressional committee or subcommittee, refer to the Congressional Directory or call the committee.

CORRESPONDENCE

See chapter 6 of GAO's Operations Manual, Supplement for Secretaries and Typists, information on forms of address. See chapter 12.6 of the Communications Manual and Design Implementation Bulletin 14 for information on transmittal letters.

ADDRESSES

Whenever an address is provided, follow these policies:

-- Do not abbreviate directions that are part of a street name.

226 North Cameron Street
8614 University Boulevard East

-- Abbreviate section designations (e.g., "NW"); however, do not use periods.

1789 M Street NW

-- Use periods when abbreviating post office box.

P.O. Box 78

Addresses in Block Form

When an address is expressed in block form (rather than narrative text),

-- do not use a comma to separate a street name from a section designation;

-- use the Postal Service abbreviations (which do not use periods) (see Words Into Type, p. 108); and

-- insert two spaces between the state and the zip code.

Example

U.S. General Accounting Office
441 G Street NW
Washington, DC 20548

END-OF-LINE BREAKS

Do not separate numbers, symbols, letters, or words from the matter to which they pertain. Revise sentences to avoid other numerical breaks that impede readability. (Each of the following examples should be treated as a unit that may not be split at an end-of-line break.)

Examples

$325.68	441 G Street NW
page 29	33 percent
pages 23-29	30 days

Names and Dates

Avoid dividing first names, initials or middle names and surnames, and dates. When necessary, use the examples shown below as a guide. (Slash marks indicate the end-of-line breaks.) (See also ch. 4 on numerals, pp. 40-41.)

Mrs. Ann Marie/ Jones (not) Mrs. Ann/ Marie Jones

Senator Eric K./ Murphy (not)
Senator Eric/ K. Murphy

March 15,/ 1987 (not) March/ 15, 1987

FOREIGN WORDS AND PHRASES

See Words Into Type, pages 139 and 481-87. Most foreign expressions that are now frequently used in English are no longer italicized (or underlined). Do not underline "ad hoc" (i.e., follow the style of p. 139 rather than that of p. 482).

GLOSSARY

Provide a glossary when a document contains many technical terms that must be used to precisely communicate a message. Explain all glossed words the first time they appear in the text, but generally avoid referring in the text to the glossary except in an introductory or background section, such as the objectives, scope, and methodology section in a GAO report. (For guidance on using technical language and avoiding jargon, see ch. 4 of GAO's Writing Guidelines.)

-- Although a glossary is treated as back matter, label it as a glossary rather than an appendix.

-- List the glossary in the table of contents after the appendix(es). (See "Sequence of Matter in GAO Products," p. 107.)

-- Use headline style capitalization for each term. (See Words into Type, pp. 146-148, for guidance on capitalizing hyphenated compounds.)

-- Begin each definition with a capital letter.

-- Try to use parallelism when phrasing definitions.

-- End the definition with a period (even if it is only a phrase).

See the glossary at the end of this manual as a guide.

INDEX

While rarely used in GAO reports, indexes are most often included in a reference to enable the reader to locate specific information very quickly. Follow the guidance in Words Into Type, pages 76-96.

LISTS

Present information as a list if it cannot be logically aligned horizontally and vertically.

A list may occur in any product; in reports they may occur in the executive summary, the body of a chapter or letter report, or appendixes.

To present material as a list, do the following:

-- Provide a title written as a head two (formerly called a first subheading), aligned flush left, and initial capped.

-- Follow the rules of style regarding tables except for numbering them. (List titles do not appear in the table of contents.) However, if a list constitutes an appendix, include the appendix number and the title in the table of contents.

Check with PPC's Composition Branch for assistance in presenting information as lists. For guidance on listing "Related GAO Products," see page 107.

MODIFIERS

Whenever a word or a phrase modifies another word or phrase, the modification should be clear. The following guidance explains how to resolve two common modification problems.

DANGLING MODIFIERS

Dangling modifiers are imprecise because the word the modifying expression describes is not included in the sentence. Most often, dangling modifiers involve present or past participles (verbal adjectives) for which no doer of the action is mentioned. Present participles end in "ing," and past participles end in "ed," "en," or other irregular forms.

A dangling modifier is most often corrected by either

-- supplying the noun or the pronoun the phrase should modify or

-- rephrasing the verbal phrase as a dependent clause.

Draft Example

While talking with agency officials, the issue of cross-matching computer files was discussed (Participial phrase dangles.)

Revised Examples

While talking with agency officials, we discussed the issue of cross-matching computer files. (Sentence now contains the pronoun the phrase should modify.)

While we were talking with agency officials, the issue of cross-matching computer files was discussed. (Verbal phrase is now a dependent clause.)

MISPLACED MODIFIERS

Revise a sentence with a misplaced modifier so the modifying phrase describes the correct word.

Draft Example

Based upon the Navy's projection, the third simulator at Cecil Field would be needed for 2

years. (A simulator cannot be "based upon the Navy's projection.")

Revised Example

According to the Navy's projection, the third simulator at Cecil Field would be needed for 2 years.

PAGE REFERENCES

Consistent with Words Into Type (p. 131), use a hyphen to connect inclusive page references. (For example, write "pp. 63-64" instead of "pp. 63 to 64" or "pp. 63 and 64.")

PAGINATION OF TEXT

Be sure page numbering is consecutive through the end of a report; do not renumber after the table of contents.

PARENTHETICAL REFERENCES

Like shortened footnotes, parenthetical references

-- immediately follow the quotation or the information whose source they refer to and

-- include abbreviated bibliographical information (usually the name of the author or the work followed by a page number) or

-- refer the reader to another part of the same publication.

Unlike shortened footnotes, parenthetical references

-- are placed within the text, which eliminates the need for footnotes;

-- must be kept as short as possible to avoid interrupting the text's flow; and

-- generally precede internal sentence punctuation and follow end punctuation, except when parallelism dictates similar treatment.

Examples

While some of these programs limit their participants to these legal services (see table 4.1), others make educational and vocational services available as well (see table 4.2).

Press releases are issued to notify the public of the potential safety problem and to obtain public information to help the Safety Administration determine the magnitude of the problem. (See p. 11.)

PUNCTUATION

The following guidance clarifies some points in Words Into Type.

BRACKETS

Consistent with Words Into Type, pages 212-13, use brackets to enclose parenthetical matter within text already included in parentheses. However, do not use brackets if their use would alter a legal citation.

Example

Once an institution has been identified (e.g., U.S. Government Printing office [GPO]), use its acronym in subsequent references.

COLONS WITH ITEMIZATIONS

Consistent with Words Into Type, pages 180-82, use a colon after an introductory statement (complete sentence) that includes the words "the following" or "as follows." If the introduction is not a complete sentence and depends on the listed items to complete it, do not use a colon. Never use a colon when a list immediately follows a verb or a preposition. (Do not separate a verb or a preposition from its object.) (See also ch. 4 on itemization.)

Examples

Such factors as the following contribute to poverty among elderly women:

-- Social Security benefits paid to a surviving spouse are typically two-thirds of the amount received previously by the couple.

-- A divorced woman's marriage must have lasted 10 years to receive spousal Social Security benefits.

-- If the deceased spouse had been employed, the surviving spouse loses the earned income.

Foreign aid organizations sent

-- food,

-- clothing,

-- medical supplies, and

-- emergency equipment.

SEQUENCE OF MATTER IN GAO PRODUCTS

The sequence of matter in the table of contents reflects the structure of the product.

1. Transmittal letter (included in the table of contents if the product is a letter report)
2. Executive summary (if product is a chapter report)
3. Chapters (if product is a chapter report)
4. Appendix(es)
5. Glossary (optional)
6. Bibliography (if footnote references require)
7. Index (optional)
8. List of tables (if any)
9. List of figures, such as charts (if any)
10. Related GAO products (if included)
11. List of abbreviations and acronyms

Although items that are back matter (i.e., items 4-7 and 10) are separated like distinct chapters in the text, they are not given chapter designations. (See Words Into Type, pp. 68-69.)

If related GAO products are listed, the list will be on the flyleaf (the traditionally blank page at the end of a book) facing the inside back cover. (For further guidance, see ch. 7 on bibliographies in this manual, as well as the Communications Manual, 12.12-6.)

TITLES OF PUBLICATIONS

Underline the titles of publications. Do not underline the title of a publication on the footer of each page.

PAMPHLET

Treat pamphlet titles the same as titles of articles and put them in quotation marks.

"Internal Control Standards"
"OMB Circular A-23"

VISUALS IN BRIEFING REPORTS AND FACT SHEETS

This guidance will make briefing reports and fact sheets more readable by improving their visual presentation and reducing the number of blank pages.

SELECTING VISUALS

Include only those visuals that illuminate the text, such as those that

-- serve as an advance organizer to highlight key points that follow or

-- illustrate a point by showing a trend, a relationship, a comparison, or a contrast.

Avoid unneeded repetition; do not include visuals that merely repeat headings or bulleted items that follow. Ensure that information in the visuals is consistent with information in the text.

ADAPTING VISUALS TO TEXT

Through PPC's Production Management Unit, request that visuals be "cropped" to ensure they use an appropriate amount of space. Modify any visuals containing just a few lines of text and large amounts of white space. (Although visuals for a briefing should contain a lot of white space for visibility, cropping is necessary to achieve an attractively balanced layout in a printed product.)

Try to use a typeface that is compatible with the text's typeface.

INSERTING VISUALS INTO NARRATIVE

To improve a product's coherence, insert visuals wherever they most appropriately complement the narrative. However, do not insert them within a paragraph.

Although the Communications Manual permits "considerable flexibility" in visually displaying briefing materials (see pp. 12.3-5 to 12.3-7), avoid blank pages and excessive blank space in briefing reports and fact sheets. Display visuals and accompanying narrative on facing pages only when this layout serves the reader better than other methods.

Treat visuals as artwork, number them, and list them in the table of contents.

If necessary, insert a blank page before a visual to position it as a two-page spread on facing pages. Do not identify blank pages as such.

LIST OF ALTERNATIVES TO BUREAUCRATIC LANGUAGE

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
able to be objective	are objective, were objective
ad infinitum	endlessly
afford an opportunity	allow, permit, let
aforementioned	previously mentioned (or delete)
a good deal	much
agreeable to	agree to
agree with an idea	agree <u>to</u> an idea (agree <u>with</u> a person)
a large portion of	many
allocation of	allocate, distribute, assign
all of	all
along the lines of	like, the same way
answer in the affirmative	agree
appears that	apparently, seemingly
append	attach
are desirous of	want to, would like
are in possession of	possess
are in receipt of	received, have
arrived at (a decision/ conclusion)	(decided/concluded)
as a result of	because
ascertain	learn, find out
as compared to/with	compared to, with
as of	on, by
as per	according to, through, by, under
assistance	aid, help
as stated above	as previously stated
assumption that	assume
as to	about
as yet	yet
as you can see	(delete)
at a later date	later
at an early date	soon
at a price of	costs $___, for $__
attached hereto	here are
attention is called to	(delete)
at the present/this time	now
be advised	(delete)
because of the absence of . . .	because . . . were missing, lacking
beneficial aspects of	benefits
brief in duration	brief
broken down into	divided into

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
bulk of	most
by means of	by, through
by the name of	named
by which	how
call a halt to	stop, cancel
cancellation of the notes was effected	the notes were canceled
cannot help but know	cannot help knowing
check into, check on	check
clarification be given to	clarify
close proximity	near
comes into conflict with	conflicts with
component	part
computation of	compute
concerning	about, on
conclude	close, end
concur, concurrence	agree, agreement
consideration be given to	consider
consider favorably	approve
constitute	are, form, make up
contingent upon receipt of	as soon as we receive
continuous basis	continually
date of receipt	day it was received
deem	think
designate	appoint, choose, name
despite the fact that	since, because, although, though
destroyed by fire	burned
determination of	determine, decide, specify, settle
determine	decide, figure, find
different than	different from
directed at	aimed at, for
disseminate	issue, send out
draw the attention of . . . to	show, point out
due to the fact that	since, because
during the course of	during
during the time that	while

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
early date	soon
effect an improvement	improve
effective immediately	now
employ	use
enclosed herewith	here are
endeavor to ascertain	try to find out
engaged in (reviewing)	is (reviewing)
equally as good	equally good, just as good
estimated about	estimated
estimated amount	about, approximately
evaluation of	evaluate
evidenced	showed
examine into	examine, look at
except for	except
expend	pay out, spend
expenditure analysis	analyze spending
(to) the extent of	nearly, about
extent to which	how much
facilitate	help, ease, simplify, or specify action
failed to	did not
finalize	finish, end, complete
for a period of	for
foregoing	previous, earlier
formulate	prepare, state, develop
for the most part	mainly
for the purpose of	to, for
for the reason that	since, because
forward	send
fullest possible extent	fully
furnish	give, send
give (consideration) to	(consider)
have a need for	need
held a meeting	met
help but know	help knowing
herein	here

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
impact (verb)	change, affect
in accordance with your request	as you requested, you asked for
in a manner similar to	like
in a situation in which	when
inasmuch as	since, because
inclusion in	to include
in compliance with	comply with
in conformity with	like
in connection with	by, in, for, with, about
incumbent upon	must
in lieu of	instead of, in place of
in many cases	many, frequently
in order for/to	to
in order that	so
in our opinion we believe	in our opinion (or) we believe (not both)
input (verb)	include
in reference to	concerning, about
in regard to	about, concerning
instructed that they must	instructed to
in support of	support, supporting
in the amount of (sales)	for, of $
in the event that	if
in the nature of	like, similar
in the order of magnitude of	about
in the period of	(use specific period)
in the process of preparation	being prepared
in the very near future	soon
in this connection	(delete)
in use of	use
in view of the fact that	since, because
irregardless of	regardless
is due in large measure to	is due largely to
is of the opinion that	believes
issuance of	send
it is apparent that	apparently
it is recommended that consideration be given to	we recommend that ___ consider
justification for	reason for

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
knots per hour	knots
liaise with	coordinate, talk with
limitations	limit
made out of	made, made from, made of
make a determination of	determine, decide, resolve
make an adjustment in	adjust, change
may/might possibly	(delete "possibly")
month of	(delete)
mutual cooperation	cooperation
necessary requisite	requisite, necessity
necessitate	require, cause
negotiation of	negotiation
new beginning, creation, innovation, recruits	(redundant, delete new)
nonavailability of	unavailable
nonconcur	disagree
notwithstanding the fact that	although, even though
obligate	compel, bind
obviate	prevent
off of	off
of necessity	(delete)
on the order of	magnitude of, about
on a continuous basis	continuously, continually
on the grounds that	because, since
operational	working
optimum	best, largest, most
original source	source
our review disclosed that	we found[1]
outside of	outside
over and above	more than
over with	over, finished

[1]Use judiciously when important to identify or to distinguish GAO's work from another group's. Otherwise, consider deleting the expression. To preclude redundant attribution throughout a paragraph, mention the citation in the topic sentence.

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
per annum	per year
per item	for each item
pertaining to	about, on, of
pertinent evidence	evidence
plan for a (meeting)	plan a (meeting)
plan on (going)	plan to (go)
point in time	point, time
preplan	plan
prioritize	rank, set priorities
promulgate	make known, publish, announce, issue
provide you with	give
purport	pretend, try
pursuant to	following, by, according to, under
pursuant to our agreement	as we agreed
raise the question	ask
realize	achieve, get
recordation	record
regarding	of, about, on
regulatory official	official
render	submit, leave
results so far achieved	achievements
should be noted that	note that (for emphasis) (or delete)
start out	start
subsequent to	after
sufficient enough	enough
surrounding circumstances	circumstances, situation
take into consideration	consider
temporary reprieve	reprieve
termed as	termed, called, named
than does	than
the following are (reports) that show	the following (reports) show
the reason is due to	because, since
there is	(find more meaningful subject and verb)
time period	time, period
to a large extent	mainly, largely
to the fullest possible extent	to the extent possible
try and collect	try to collect
-type	(try to delete or rephrase)

OVERUSED WORDS AND PHRASES	PREFERRED ALTERNATIVES
unavailability	lack of
until such time as	until, when
use was (not) being made of	was (not) using
usual custom	custom, customary
utilization of	use
utilize	use
violent explosion	explosion or major explosion
we are not in a position to	we cannot
we found	(avoid overuse; see footnote on p. 115)
we noted	(delete)
whether or not	whether
with a view to	to
with due regard for	for, considering
within the framework of	within
without further delay	now, immediately, right away
with regard to	about, concerning
with respect to	concerning
with the exception of	excluding, except for
with the knowledge that	knowing
with the result that	so that
yield	produce, give

DRAFT VERSION	Developing the costs of individual DRG categories would be much more challenging than developing the clinical information. VA currently places some value on each DRG via WWUs. VA uses the total of the WWUs by hospital to determine the case-mix allocation. The WWUs are a nationwide average, whereas VA would need to develop the costs for DRGs on a per hospital basis for planning DRG-based budgets. The WWU, however, can provide a starting point for developing the individual DRG costs.
(14 acronyms)	Since February 1985, VA has been on a WWU system based on its own cost estimates for DRGs. According to the DM&S, this system is ready for implementation as soon as VA headquarters approves it. DRG budget systems operating in private hospitals and Medicare's prospective reimbursement system might aid DRG cost development for VA. Additionally, the three VA Management Information Systems (MIS) use costing strategies based on costs for DRG.
REVISION	Developing the costs of individual Diagnostic Related Group categories would be much more challenging than developing the clinical information. VA currently uses weighted work units to assign a value to each Group. The agency uses the total of the work units, by hospital, to determine the case-mix allocation. These units are a nationwide average, whereas VA would need to develop the costs for Groups on a per hospital basis for planning Group-based budgets. The work units, however, can provide a starting point for developing the individual Groups costs.
(VA used three times)	
	Since February 1985, VA has been developing a work unit system based on its own cost estimates of Diagnostic Related Groups. According to Medicine and Surgery, this system is ready for implementation as soon as VA headquarters approves it. Group budget systems operating in private hospitals and Medicare's prospective reimbursement system might aid the development of VA Group costs. Additionally, VA's three management information systems use costing strategies based on costs for Groups.
(VA used four times)	

METHODS USED

The following methods were used to reduce the density of acronyms.

-- A key word in the title replaces an acronym (i.e., "Group").

-- A generic term represents the name of the organization. (Instead of "administration," which could be confused with the executive branch, we used "agency.")

-- A demonstrative adjective and shortened title replace the full name (i.e., "These units").

-- The acronym "MISs" is more easily understood as the common term "management information systems").

Table III.1: Utility and State Views on Participant Benefits (1986-87) **(2)**

(1) Table number and title
(2) Parenthetical information
(3) Spanning column head
(4) Column note
(5) Reference mark
(6) Stub head
(7) Column head
(8) Spanning subhead
(9) Stub entry
(10) Cell
(11) Reference note for an "empty cell"
(12) General note
(13) Specific note
(14) Source note

(6) Benefit	**(7)** Number answering question	**(3)** Amount of benefit (percent)[a] **(4)** **(5)** None	Little	Some	Great
		(8) Utility views			
(9) Energy savings	**(10)** 197	8	47	40	5
Comfort	194	12	37	43	7
Lower utility bills	194	13	51	32	3
Resale value of home	189	**(11)** [b]	54	43	2
		State views			
Energy savings	25	8	16	60	16
Comfort	34	6	32	43	18
Lower utility bills	34	15	26	50	9
Resale value of home	33	0	39	48	12

(12) Note: This table has been modified to illustrate GAO editorial style and format, which are explained in chapter 10, pages 71-93, of this manual.

(13) [a]Percentages may not total to 100 percent because of rounding.

[b]Data not significant—less than 0.05 percent.

(14) Source: GAO national surveys sent to utilities and states.

Table III.2: Funding of Special Training Needs by Four U.S. Organizations, 1987 (1)

(2) Sponsor	(3) Type of award (recipient/purpose) (4)	Average amount of each individual award	Percent of total available funds
(5) 1. Alfred P. Sloan Foundation[a] (6)	(7) Dissertation Fellowships (for math and economics doctoral candidates)	$8,000	10
2. American Cancer Society	Postdoctoral Fellowships (for young investigators who are developing an independent research career)	15,000	5
3. American Diabetes Association	(Same as above)	[b]	0
4. American Heart Association	Medical Student Research Fellowship (for first-year medical students)	17,500	20

(8) Note: This table has been modified to concisely illustrate GAO editorial style and format, which are explained in chapter 10 of this manual.

(9) [a]Jointly sponsored by the American Medical Association, the National Pharmaceutical Association, and the Caduceus Society.

[b]No awards were given in 1987 because of the stock market crash.

(10) Source: GAO analysis of data from four U.S. organizations.

(1) **Table number and title**
(2) **Stub head**
(3) **Column head**
(4) **Column note**
(5) **Stub entry**
(6) **Reference mark**
(7) **Cell**
(8) **General note**
(9) **Specific note**
(10) **Source note**

Acronym	A word formed from the initial letter or letters of each of the major parts of a compound term (e.g., radar).
Baseline	In tables, the bottom line of text that is stacked into more than one line.
Body	In tables, the vertical columns, which consist of figures or text, that are below the column heads and to the right of the stub.
Boldface	A type with a heavy, dark face (e.g., the terms in this glossary are in boldface).
Carryover	All lines after the first line of a particular entry.
Cell	In a table, the single intersection of a row and a column.
Citation	Reference to a source.
Column	A vertical row of information in a table.
Compound	A word or group of words consisting of two or more parts that work together to express a single idea (e.g., "hotline" or "data base").
Continuous Table	A table that continues over more than one page.
Crop	To reduce a photograph or an illustration to a desired size or eliminate extraneous details.
Ellipses	In quoted material, the three points (dots or periods) indicating an omission from the original text.
Flush	In typesetting, lines set "flush left" are aligned vertically along the left-hand margin; "flush right" means the opposite.
Flyleaf	The traditionally blank page at the end of the book.
Flysheet	A page in a document upon which information from another source is mounted.
Gutter	In tables, the space between columns.

Head	A word or series of words placed at the top of a column to introduce or categorize the information that follows.
Headline-Style Capitalization	Capitalizing the first letter of all important words and prepositions of four or more letters.
Headnote	A short phrase located on the line that follows the table title and used to clarify the similarity (often units of measurement) between all the figures in a table (e.g., "Dollars in Billions").
Jargon	Words that have a precise meaning in one field but when used in another context become vague.
Legend	Explanatory list of symbols used in a table or figure.
Matrix	A presentation of information organized into columns and rows (e.g., a table).
Ordinal Number	A number indicating the place (e.g., first or second) occupied by an item in an ordered sequence.
Parallel Structure	The expression of logically equivalent ideas in the same grammatical structure.
Parenthetical Information	Information pertaining to an entire table that is placed in parentheses immediately after the title.
Phrase	A group of two or more grammatically related words.
Reference Mark	A footnote to a table; a superscript character (e.g., an asterisk) placed next to information to direct the reader's attention to an explanatory note following a table.
Rule	A horizontal line used to separate information. (GAO's Visual Communication Standards permits only horizontal rules.)
Row	A horizontal line of information in a table.
Sentence-Style Capitalization	Capitalizing only the first letter of the first word.

Spanning Head	A head that extends across two or more column heads in a table.
Stub	The vertical column at the extreme left side of a table that lists items related to entries in the vertical columns to its right.
Stub Head	The head over a table's stub.
Superscript Character	A small numeral, letter, or other symbol printed immediately above and to the right of another character.
Table	Statistical material grouped into columns and rows of data.
Table Note	An explanation that follows the body of a table because it would be unwieldy to include in a table proper.
Technical Language	Special vocabulary of a subject used to precisely communicate among those knowledgeable in a particular field or discipline.
Tone	The implied attitude toward the subject and the audience.

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