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Language of audit reports

Laura Grace Hunter

United States. General Accounting Office

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The Language of AUDIT REPORTS

UNITED STATES
GENERAL ACCOUNTING OFFICE
The Language of

AUDIT REPORTS

by Laura Grace Hunter

Formerly Report Editor
United States General Accounting Office

Published under the sponsorship of the
Accounting and Auditing Policy Staff
UNITED STATES GENERAL ACCOUNTING
OFFICE
Foreword

This booklet will be of interest to the entire staff of the General Accounting Office and an important aid in writing our reports.

Our reports must be presented so they can be understood by the layman. Clear and simple writing is one of the ways to achieve this objective. Dull, ponderous, and foggy writing has no place in our work. Our aim is that the term "gobbledygook," so often applied to the writing of Government people, will not be applied to us.

We should study this booklet and apply its suggestions for improved writing.

Joseph Campbell
Comptroller General
of the United States

April 30, 1957.
Preface

This booklet is dedicated to all those people who must read reports. Its sole purpose is to make life easier and happier for them.

A few years ago I wrote a pamphlet called "Suggestions for Improving the Language of Audit Reports." This is a bigger and, I hope, better edition of that pamphlet.

Most of the illustrations I have used are taken from audit reports. But the principles apply equally to reports on whatever subject they are written and to business writing wherever it is found.

The authorities who deal with the subject of report writing preach to us that our writing should be clear, concise, and correct. Of course. We all agree. But how do you make it clear, concise, and correct? Mostly this booklet gives you helps to make it clear, concise, and correct.

But I do a little preaching, too. And my text is First Corinthians, 14th chapter, 9th verse: "Except ye utter by the tongue words easy to be understood, how shall it be known what is spoken? For ye shall speak into the air."

Laura Grace Hunter
Formerly Report Editor
General Accounting Office
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Write Like You Talk

Write like you talk. The purists would have us say “write as you would talk.” But then we would not practice what we preach. “Write like you talk” is the natural way we would say it. Let’s write it that way.

The etiquette books tell us that when an occasion is formal—a formal dinner, a formal banquet—it is the service, the decorations, the accompanying ceremony and ritual that make it formal, not the conversation of the people. Conversation, they say, should always be friendly and from the heart, no matter how formal the occasion.

The same thing is true of writing. It is the technical nature of the subject that makes it formal, not the language in which it is written. Why put on airs when you put your thoughts on paper? Why put elegancies into a formal report that you would not put in a letter to a friend?

Don’t be afraid of personal pronouns. Your reader may be a perfect stranger to you, but he will not feel like a stranger if you use a you-and-us style. He will feel at ease with you; he will feel that you are talking directly to him. Be your natural self, whether your subject is formal or informal, and you will be more likely to put across your point.

One of the healthy, happy things that have been happening in this twentieth century is the trend toward sincerity, reality. “Your obedient servant” in the old-fashioned letters has become “sincerely yours.” False modesty just isn’t fashionable any more. Were you taught in school that you should not start a paragraph with “I”? Now why? Isn’t that false modesty? If I did something, why not say simply and honestly that I did it? False modesty is afraid of “you.” That magic little word links the reader to the writer as no other word will.

What do we gain by writing “it is suggested” instead of “we suggest”? The third person, impersonal style is dull and unnatural. A you-and-us style gives writing a personal touch, a human interest; it holds the reader’s attention.

Several yardsticks have been developed for measuring the readability of your writing. They are good. If you will use them, they will show you how fuzzy and foggy your writing is. But chances are you are too busy; you will not take time to apply these gadgets. Just follow this rule: Write Like You Talk, and the readability of your writing will take care of itself.

GOBBLEDYGOOK
(taken from audit reports)

The agency attributed its operational deficiencies to a lack of personnel resulting from budget limitations.

One pound of the poisonous weed will kill a sheep, but cattle must eat from four to six pounds to receive a fatal dose.

The return of this report, after your review, is requested.

The school system maintains stadia and gymnasias which are illuminated for nocturnal contests.

LIKE YOU TALK

The agency said that it could not do a good job because it did not have enough money to hire enough people.

One pound of the poisonous weed will kill a sheep, but it takes four to six pounds to kill a cow.

Please return this report after you have reviewed it.

The school system has stadiums and gymnasiums that are lighted for night games.
CHAPTER 2

Some General Helps To Make It Clear, Concise, and Correct

1. Arrange words in their best order.

Benefits to farmers rendered by the corporation

No value had been determined for accounting purposes of these facilities.

At an average price per ton of $55

The costs of housing exceeded the amounts collected from employees by $1,900.

Revenue from ocean-going vessels over 300 tons of $25,000,000

Often an amount put in the wrong place in the sentence gives it an erroneous meaning.

Interest earned on investments of $17,000

Reduction in labor costs of about $1,000

Benefits rendered to farmers by the corporation

No value of these facilities had been determined for accounting purposes.

At an average price of $55 per ton

The costs of housing exceeded by $1,900 the amounts collected from employees.

Revenue of $25,000,000 from ocean-going vessels over 300 tons

The $17,000 was actually the amount of the interest, not the investments.

Interest of $17,000 earned on investments

Was the $1,000 the amount of the labor costs? "Reduction of about $1,000 in labor costs" would mean quite a different thing.

2. Make it sound logical.

Instructions make no provision for appeal by the producer of initial grade determinations.

Delivery to the railroad of the boats and barges is to be made in April.

Repayment of notes payable to the U. S. Treasury of the corporation is to be made.

What is a "producer of initial grade determinations"?

Instructions make no provision for the producer to appeal initial grade determinations.

The boats and barges are to be delivered to the railroad in April.

Repayment of the corporation's notes payable to the U. S. Treasury is to be made.

Or better:

The corporation's notes payable to the U. S. Treasury are to be repaid.
3. Say what you mean.  
The concept of a revolving fund has ceased to exist.  
If the difference is over, the cash deposit is reduced by that amount and placed in petty cash.  
Omission of these expenses from financial statements indicates a lower cost of administration.

4. Be as specific as possible.  
The annual power charge has not been determined. . . . It is unlikely that this will be accomplished in the current year.  
The business manager of the branch office serves in the same capacity for the field party.

5. Weed out excess words.  
During the course of our examination  
In addition, other exceptions are in process of review.  
In accordance with the provisions of section 7 of the act  
The company is currently engaged in reviewing all stores inventories.

6. Say it in as few words as necessary.  
Since enactment of this legislation, the agency has made payments of $— into the Treasury.  
The collector is not concerned with the billing of any of the items with the exception of delinquent amounts.  
This investment is after giving effect to reductions therein by reason of  
The procedures and assignment of functions with respect to the operation of the meat commissary are believed to be unsatisfactory as regards merchandise control.
7. **Stop when you are through.**

Numerous other items are produced or processed, in addition to the above items.

An executive put out a memorandum about taking care of the new office building. Don't mark on the walls, don't let cigarettes burn your desk, keep the wash rooms clean—a whole page of this. The memorandum ended "I earnestly request your cooperation with respect to the foregoing." "I earnestly request your cooperation" would have made a good, strong, emphatic ending. But he weakened his appeal by tacking on a threadbare and useless phrase.

8. **Don't forget what the subject was.**

... where acute shortage of such works would impede national defense or could not be provided without excessive local tax burden.

The subject is "acute shortage." Is it the acute shortage that could not be provided?

The policy provides as a maximum reserve 25 percent of the annual dwelling rent schedule and is accumulated at the rate of 10 percent.

The subject is "the policy." This says that the policy is accumulated at the rate of 10 percent.

9. **Avoid using the same word in two senses in a sentence.**

As the result of this grouping of program results

The number of items for production was modified a number of times.

Because of this grouping of program results

The number of items for production was modified several times.

10. **Place transitional words within the sentence.** They should not usurp the places of emphasis at the beginning and end.

An adjustment was made in 1955. However, the correcting entry was in excess...

An adjustment was made in 1955. The correcting entry, however, was in excess...

11. **Prefer a positive statement to a negative one.**

We do not believe that the company's records can be relied on.

We believe that the company's records cannot be relied on.

12. **Usually avoid splitting a phrase.** (But see "split infinitives" in chapter 14.)

This, of course, has never been, and likely never will be, the case.

Loans discounted with, or made directly by, the banks

This, of course, has never been the case and likely never will be.

Loans discounted with the banks or made directly by them

When the phrases are very short, this construction is not objectionable and no punctuation is necessary:

... authority to have access to or custody of the assets.
13. **Put the meat of the sentence at the end.** That is where the greatest emphasis is. One of the devices, one of the tricks for putting punch into a sentence is to put the meat of it at the end. A strong sentence needs a strong ending.

The company would have solved the difficulties occasioned by the war **much more readily.**

It is not contemplated that a detailed examination of the records of every contractor **will be made.**

where fraud or collusion is suspected

The computation of the amounts in the reserves **should be checked.**

A consistent formula for capitalizing benefits has not been used **by the company.**

**Note.** This applies to sentence structure—not to the order of presenting material. In discussing your subject, you naturally put first things first.

14. **After you have made a revision, read the whole sentence to be sure that the revision fits.**

on the basis of a appraisal and physical inventory

An estimated budget requirements covering salaries of the department is prepared for inclusion in the overall budget.

to negotiate a fees for a lesser amounts

"Appraisal and" was inserted later. The writer did not read the revised sentence to see that "a" must be changed to "an."

"Estimated" had originally been "estimate of," but the writer did not read his sentence after he changed it.

Originally it had been "a fee for a lesser amount." The writer decided to make fee and amount plural. But he did not read it over to see that the "a's" must be deleted.
CHAPTER 3

Off to a Good Start

Many writers have a habit of starting their sentences with a qualifying word such as although, while, since. Some of these sentences are good. But in audit reports this form of sentence structure is overworked. And it has some disadvantages. The reader is immediately put on notice that the meat of the sentence comes later, that he must hold his mind in suspense through this qualifying material until he reaches the thing we really want to tell him. A sentence that starts right out with a positive statement makes more relaxed reading. Let's see how this works.

Although the management of the Panama Canal Company is by law vested in its board of directors, and the Canal Zone Government is the function of the Governor of the Canal Zone, both organizations are subject to the supervision of the President of the United States.

While repayment of these amounts has been provided for, the 3 percent interest is not included.

Since it is usually desirable to take the inventory over a relatively short period in order to cause the least interference with operations, a large number of employees must be used.

An introductory phrase refers to the subject of the sentence; if it does not, it dangles.

While visiting the departments, numerous complaints were received by us.

As an alternative to the present project, studies are being made of three smaller projects.

This sentence has 46 words. The although that creates the suspense carries through 32 of them. Here we have three thoughts, each a full bite in itself. Let's remove the suspense and make three positive statements in 1, 2, 3 order, so we can digest each one separately.

The management of the Panama Canal Company is by law vested in its board of directors; the Canal Zone Government is administered by the Governor of the Canal Zone; but both organizations are subject to the supervision of the President of the United States.

Repayment of these amounts has been provided for, but the 3 percent interest is not included.

It is usually desirable to take the inventory over a relatively short period in order to cause the least interference with operations, therefore a large number of employees must be used.

Were the numerous complaints visiting the departments? No, we were.

While visiting the departments, we received numerous complaints.

"Studies" are not the alternative. The three smaller projects are the alternative.

As an alternative to the present project, three smaller projects are being studied.
After verification by the comptometer operator, a check is prepared and the invoice is compared with the purchase order.

When engaged in ocean salvage work, the costs of the tug are billed...

In announcing this program, the underlying philosophy was described by the Administrator.

Upon organization, the bank became the fiscal agent of the corporation.

Watch those sentences that begin "in addition" and "based on." They are more likely to dangle than not.

In addition to bills of lading, the New York office prepares invoices.

In addition to production buildings, the larger projects include service buildings.

In addition to their municipal duties, these physicians have private practices.

How could a check be verified before it is prepared? The writer intended to say that the invoice is verified.

After the invoice is verified by the comptometer operator, it is compared with the purchase order and a check is prepared.

Who compares the invoice with the purchase order and who prepares the check?

Possibly that information was not needed here. Anyway, the writer kept it a secret by using the passive voice.

The costs are not engaged in salvage work; the tug is.

When the tug is engaged in ocean salvage work, its costs are billed...

Did the underlying philosophy announce the program?

In announcing this program, the Administrator described the underlying philosophy.

Upon organization of the bank?

When the corporation was organized, the bank became its fiscal agent.

What is in addition to bills of lading? The New York office? No, invoices.

In addition to bills of lading, invoices are prepared by the New York office.

But how much better the sentence would sound if it were turned around.

The New York office prepares invoices, in addition to bills of lading.

In addition to production buildings, service buildings are included in the larger projects.

Or better:

The larger projects include service buildings, in addition to production buildings.

These physicians have private practices in addition to their municipal duties.
Sometimes an introductory phrase dangles because the subject it is supposed to modify is not there at all.

*In developing a long-range plan, consideration must be given to the number and classes of employees.*

*Consideration is not going to develop a long-range plan. Who is?*

*In developing a long-range plan, the company (or management) must consider the number and classes of employees.*

*What is based on our observation?*

*Based on our observation of the procedures in effect, the administrative examination was generally adequate.*

*Based on our observation of the procedures in effect, our opinion is that the administrative examination was generally adequate.*

*Who is doing the appraising? Certainly not “due regard.”*

*In appraising the reasonableness of estimated losses, the auditor should give due regard to subsequent collections.*

*In appraising the reasonableness of estimated losses, due regard should be given to subsequent collections.*

When the introduction is complete with its own subject and verb, it cannot dangle.

*To realize the maximum benefits from the services of the auditor, he should attend meetings of the board.*

*Who is going to realize maximum benefits?*

*If the corporation is to realize the maximum benefits from the services of the auditor, he should attend meetings of the board.*

*When what is approved? Not the central office.*

*When the charge is approved, the central office is instructed . . .*

*A sentence that starts right out with its subject is, more often than not, better than one that starts with a prepositional phrase. It just sounds better.*

*In the following tabulation the balance at June 30, 19—, is analyzed.*

*The balance at June 30, 19—, is analyzed in the following tabulation.*

*If required for insurance purposes, additional funds may be borrowed from the Treasury.*

*Additional funds may be borrowed from the Treasury if required for insurance purposes.*
CHAPTER 4

Parallel Construction

When two or more words or thoughts in a sentence are parallel in meaning, they should be parallel in form. Failure to keep them parallel is sometimes due just to carelessness. Emerson says that “a foolish consistency is the hobgoblin of little minds,” but one must distinguish between a foolish consistency and a careless inconsistency.

... responsibility for formulation of budget procedures, maintenance of related records, rendering financial information, and submitting reports.

The office of the collector of taxes is primarily interested in the collection, depositing, and reporting of revenues.

Some writers are so afraid of repetition that they make a painful effort to vary a word or phrase that should be repeated.

Many of our suggestions have been adopted, and we are informed that others will be put into effect in the near future.

The cost is not paid to the trust fund, but payment is made directly to the insurance company.

... where military interests predominate, ... where civilian interests are predominant

When we perform an experiment in chemistry, we vary the factor we are experimenting with and keep the other factors constant. So in writing, when we are contrasting two or more things, we should keep the rest of the sentence unchanged in order to make the contrast stand out.

To vary the constant factor is to confuse the argument and vex the reader.

Local employees drive trucks up to 3 tons; U. S. employees chauffeur trucks of 3 tons or more.

Two sets of things are being contrasted:
1. "local" and "U. S."
2. "up to 3 tons" and "3 tons or more"

But is there any difference between driving a truck and chauffeuring a truck? The writer intended no difference, but the reader looks for one. Drive should have been repeated.

Composite-type dwellings are being built despite recommendations of consultants that masonry-type be constructed.

Built is shorter; use it both places. Then the contrast between composite-type and masonry-type will stand out.
Two parallel thoughts in a sentence should be parallel in word order.

The agent pays the seller a premium of 1 percent on purchases of 10 to 20 tons, on purchases in excess of 20 tons a premium of 2 percent.

. . . contributed about 15 percent of the net income during the previous fiscal year but during the current fiscal year only about 10 percent.

Repairs to equipment sometimes are charged to the reserve for replacement and sometimes to expense.

The agent pays the seller a premium of 1 percent on purchases of 10 to 20 tons, 2 percent on purchases in excess of 20 tons.

. . . contributed about 15 percent of the net income during the previous fiscal year but only about 10 percent during the current fiscal year.

Repairs to equipment are charged sometimes to the reserve for replacement and sometimes to expense.

A switch from active to passive voice makes the sentence nonparallel.

The board considered our report, but no definite action was taken.

We visited one field office. . . . In addition, selected liquidation cases were reviewed.

For certain services the company derives revenues; from other services, no direct revenues are obtained.

The board considered our report but took no definite action.

We visited one field office. . . . In addition, we reviewed selected liquidation cases.

This sentence has several nonparallel faults. Why for certain services but from others? Is there a difference here in meaning between derive and obtain? And why the switch from active to passive?

What are we contrasting?
1. “certain services” and “other services”
2. “revenues” and “direct revenues”

Keep the structure of the rest of the sentence constant:

For certain services the company derives revenues; for other services it derives no direct revenues.

Either and or are correlatives, and the phrases they govern must be parallel in form.

Banks should not be relied on either to a greater or lesser extent than . . .

Are the phrases governed by either and or parallel? Let’s break it down and see.

Banks should not be relied on either—to a greater or—lesser extent than . . .

No, they are not. Let’s revise it so they will be.

Banks should not be relied on to either—a greater or—a lesser extent than . . .
This person should \textit{either} be on a level with the controller \textit{or} directly under his supervision.

As written:
This person should
\textit{either}—be on a level . . .
\textit{or} —directly under . . .

Revised:
This person should be
\textit{either}—on a level . . .
\textit{or} —directly under . . .

The same principle applies to \textit{neither, nor}.

When listing a series of items in a sentence, the writer must determine the dividing line between the introduction and the first item then make each item in the series tie in logically with the introduction.

Functions are those of providing insurance . . ., encouraging high standards . . ., and of liquidating . . .

If the first \textit{of} is part of the introduction, \textit{of} should not be repeated. If \textit{of} is part of the first item, it must be repeated before each item. But it cannot be omitted one time and repeated one time.

Functions are those of providing . . ., encouraging . . ., and liquidating . . .

Or:
Functions are those of providing . . ., of encouraging . . ., and of liquidating . . .

"Receivables" is listed as one of the items, but it does not tie in with the introduction.

\textit{Costs accumulated in construction accounts will ultimately be} transferred to plant in service, charged to cost of operations, receivables, or written off as an abandonment.

\textit{Costs accumulated in construction accounts will ultimately be} transferred to plant in service, charged to cost of operations, charged to receivables, or written off as an abandonment.

Sometimes the writer just forgets how he started his sentence.

Methods and procedures to provide economies in production, provide added safety benefits, elimination of health hazards, and improvement of products . . .

Methods and procedures to provide . . ., provide . . ., eliminate . . ., and improve . . .

When the items are listed in tabular form, each one must still tie in with the introduction.

Correct:

Most of the foreign currency was acquired through:
1. Sale of surplus property.
2. Lend-lease settlements.

"Most of the foreign currency was acquired through sale of surplus property" makes a complete sentence.

"Most of the foreign currency was acquired through lend-lease settlements" also makes a complete sentence.
Incorrect:

Deficiencies in cash collections included:
1. The collections were left unguarded.
2. None of the employees handling funds were bonded.

"Deficiencies in cash collections included the collections were left unguarded" does not make sense.

Deficiencies in cash collections were as follows:
1. The collections were left unguarded.
2. None of the employees handling funds were bonded.

When the introduction is a complete sentence in itself, use a period instead of a colon.

The following checks are made to prevent errors in billing.
1. Invoice numbers are inserted.
2. Pilots' cards are checked.

All items listed in a tabulation should be parallel in form. All should be in item form or all should be complete sentences. If an item needs explanation, a complete sentence may follow the item.

Changes are as follows:
1. Income was reduced.
2. Interest was reduced.
3. Increase in expenses.
4. Reduction in reserves.

The first two are sentences; the other two are items. Make them all one or the other.

Changes are as follows:
1. Reduction in income. (A sentence may follow.)
2. Reduction in interest.
3. Increase in expenses.
4. Reduction in reserves.

Or:
1. Income was reduced.
2. Interest was reduced.
3. Expenses were increased.
4. Reserves were reduced.
CHAPTER 5

Passive Voice

The heavy overuse of the passive voice is high on the list of things that make our writing hard to read. We do not use it much when we talk; we say "somebody did something." But when we put it on paper, we are inclined to put it in reverse; "something was done by somebody."

PASSIVE

The company has taken no action.

Other receivables include

The store was reimbursed by the insurance company.

When it is determined by the auditor's office that an account is in arrears

The agreements provide that payments will be made by the agency to the warehousemen for any unused space.

ACTIVE

No action has been taken by the company.

Included in other receivables is

The store was reimbursed by the insurance company.

When the auditor's office determines that an account is in arrears

The agreements provide that the agency will pay the warehousemen for any unused space.

Use of the active voice usually puts the meat of the sentence in the place of superior emphasis at the end, where it belongs.

No complete physical inventory has been made by the company.

What are we emphasizing—company or inventory?

The company has made no complete physical inventory.

These deficiencies were recognized by the management.

The management recognizes these deficiencies.

Use of the passive voice often results in illogical word order.

The violation has been reported by the Administrator to the President.

We do not really mean "the Administrator to the President."

The Administrator has reported the violation to the President.

A reserve is retained by the central office to provide for emergencies.

Which sounds more logical, "central office to provide for emergencies" or "a reserve to provide for emergencies"?

The central office retains a reserve to provide for emergencies.

No formal appraisal was made by the corporation of the assets before the sale.

"The corporation of the assets" does not sound logical.

The corporation made no formal appraisal of the assets before the sale.
Use of the passive voice often obscures the meaning.

It could not be determined By whom? When this wording was used in one report, it left the reader completely in the dark as to whether the auditor could not determine or agency officials could not determine. And the distinction was important.

Sufficient tests should be made to arrive at an opinion . . . Who is going to arrive at an opinion?

The auditor should make sufficient tests to arrive at an opinion . . .

The old-fashioned "it is believed," "it is requested" style is a hang-over from the false modesty of the past century. Good writers of today do not write in this round-about, outlandish, third person, impersonal style to avoid personal pronouns. They know that the more personal pronouns they use the easier their writing is to read and understand. They use a you-and-us style.

*It is recommended* that prompt action be taken by the management to settle these accounts. *We recommend* that you (or the comptroller) take prompt action to settle these accounts.

The use of the passive voice makes our writing dull, unnatural, wordy, and needlessly ponderous. "It was stated by the buyer that inspection of the fruit, prior to purchase by the broker, is made by him." If the writer of this sentence had been telling the same thing in conversation, how would he have said it? "The buyer said that he inspects the fruit before the broker buys it." Then why not write it that way?

Here is another example taken from an audit report. This is not particularly bad—it is just dull report writing, all in the passive voice.

The payroll is audited by the examiner and is submitted to the fiscal assistant for review and approval. After approval, the payroll is forwarded to the assistant treasurer for the drawing of checks to the individual payees and for entry in the disbursement register. The checks are then distributed to the employees by some person other than the assistant treasurer or payroll clerk. (63 words)

Now let's put it in the active voice and see how it sounds.

The examiner audits the payroll and then the fiscal assistant reviews and approves it. After it is approved, the assistant treasurer draws the checks to the individual payees and makes the entries in the disbursement register. Some person other than the assistant treasurer or payroll clerk distributes the checks to the employees. (52 words)

Isn't it easier to follow? And we have cut it by 11 words, about 17 percent. If you can save 17 percent of the reader's time, and at the same time make your material easier for him to read, is it not worth the doing?
CHAPTER 6

The *It* Habit

*It* is a nice, short little word—useful, too, because it can stand for so many things. But the useful little pronoun *it* must surely feel a great resentment toward its imposter, the meaningless *it*.

*It* is believed by corporation officials

A meaningless *it* that shoves the sentence into reverse—passive voice.

Corporation officials believe

*It* is possible in most instances to prove these records against the overall inventory control.

These records can usually be proved against the overall inventory control.

*It* is not necessary that agencies request clearance.

Agencies need not request clearance.

*It* is important to use accounting in establishing objectives.

Use of accounting is important in establishing objectives.

*It* is not considered that a detailed examination is necessary.

A detailed examination is not considered necessary.

*It* should be made clear in organic legislation

Organic legislation should make clear

Mixing up both kinds of *its* in the same sentence is especially bad.

As to the award, *it* should be determined that *it* is made in accordance with regulations.

The auditor should determine whether the award is made in accordance with regulations.

When the crane was put in operation, *it* was learned that *it* was not sufficiently stable to lift the buoys.

When the crane was put in operation, *it* was not stable enough to lift the buoys.

The meaningless *it*. The grammar books call it the “expletive” *it*. “Meaningless” describes it better. But this construction is not necessarily wrong. We say, “It is going to be hot today.” That is all right. Just don’t overdo it. The poor little word is overworked because the writer does not organize his thoughts before he begins to write. If he will pause to see whether he cannot start the sentence with the subject of what he is going to write about, chances are that he will have a better sentence than if he had started with a meaningless *it*. One thing is certain—his sentence will be less wordy.

Abuse of *there* is the same fault.

*There* have been no changes made.

No changes have been made.

*There* have been other responsibilities added by legislation.

Other responsibilities have been added by legislation.

*Or better:* Legislation has added other responsibilities.

*There* is no uniform procedure followed nor are *there* any perpetual inventory records kept.

No uniform procedure is followed, and no perpetual inventory records are kept.
CHAPTER 7

Make Action Words Act

Action words are verbs. Use live, active verbs. When you make your verb into a noun you make your sentence complex, hard to read. Nouns are naming words—book, pencil, man, house—but when your noun is made out of a verb, when it names something that you cannot see, hear, taste, smell, or touch, it becomes hard to grasp. It becomes an abstract noun. Now the little one-syllable abstract nouns are just as good words as you can find—faith, hope, love. One-syllable words are nearly always easy to read, no matter what part of speech they are. But long abstract nouns of many syllables that are made out of verbs make your writing heavy and dull. Abstract nouns are thinking words; action words make livelier reading.

The elimination of the differential could be accomplished.

What is our action word? Eliminate. Make it act!

The differential could be eliminated.

Something else was eliminated, too—that poor, abused word accomplished.

What is our action word? Segregate. Make it act!

Functional responsibilities would be properly segregated.

What happened to achieved? Fortunately, we lost it.

Consider is a good, live verb. But some writers seldom consider anything. No, they give consideration to it.

One writer said that a certain activity was trying to base its pay rates on the Navy’s rates in the same locality. And he said, “Due to the inapplicability of Navy classifications . . . .” What is the action word? The little word apply. Now we can build it up from there into applicable. Then we can add another suffix and come up with the abstract noun applicability. Then we tack on a negative prefix and we have the seven-syllable monstrosity inapplicability. Oh, you will find it in the dictionary. But that still does not make it easy to read. What a simple thing it would have been to say, “The Navy’s classifications do not apply to these jobs.” Notice, too, that we have made a complete sentence out of the original introductory phrase. Isn’t this bit of information one complete bite in itself? Why stuff it into another sentence? “Stuffing” is the subject of the next chapter.

When the writer uses up his action word in his subject by making an abstract noun out of it, he is usually left without a verb and must resort to some lifeless substitute such as occurred, accomplished, achieved, effected.

Cancellation of the notes was effected. The notes were canceled.

Reconciliation of the accounts was effected. The accounts were reconciled.
Complete recordation of significant data was often not effected. Significant data was often not completely recorded. (Data were—if you must)

Subsidization relative to agricultural commodities was effected. Agricultural commodities were subsidized.

The harvesting of some of these crops occurs so late Some of these crops are harvested so late

Liquidation of the balance was accomplished by The balance was liquidated by

The management of these properties is conducted by These properties are managed by

Making the action word into an abstract noun often forces the real subject out of its proper place.

All acquisitions of gold are purchased at that price. What is purchased, acquisitions or gold?

The average coal consumption per kwh was 1.05 pounds. Pounds of consumption or pounds of coal?

(In a financial statement):

Transfer of inventories to other agencies—$100,000 Inventories transferred to other agencies—$100,000

There would be no diminution of the fund The fund would not be diminished

A distribution of the $65,000 was made The $65,000 was distributed

Prior to issuance of the patent Before the patent was issued

Many “the’s” and “of’s” can be eliminated by using the simpler “ing” form of the action word instead of an abstract noun.

Progress has been made toward the establishment of better accounting records. Progress has been made toward establishing better accounting records.

There are no valid reasons for the inclusion of routine financial data. There are no valid reasons for including routine financial data.

The program involved the construction of 6,000 housing units. The program involved constructing 6,000 housing units.

An estimate of the cost of the operation of the plant An estimate of the cost of operating the plant

By means of reduction of the interest rate By reducing the interest rate

Sometimes “the” and “of” are just needlessly inserted.

Tugboats are used for the berthing of vessels. Tugboats are used for berthing vessels.

Preparing the bill involves the copying of all the details on the invoice. Preparing the bill involves copying all the details on the invoice.
The payroll division is responsible for the posting of all fiscal information.

A working tool in the planning of succeeding phases of the audit.

A few of these abstract nouns, such as control, transfer, have the same form as their action words. But still the action word usually makes the better sentence.

Adequate control over fixed assets was not maintained.

Before the transfer of the functions to the New York office

Abstract nouns cannot always be avoided, nor should they be. Sometimes they are quite necessary. They have an important role in our language. But their great overuse makes your writing heavy and dull. If you are about to use one of these abstract nouns, pause a second and see how your sentence would read if you reworded it to use the action word instead. If the average writer would acquire just this one habit, he would greatly improve his writing. The action words in that last sentence are acquire and improve. Let's reverse the process and make abstract nouns out of them. "The acquisition of just this one habit by the average writer would effect a great improvement in his writing." Horrible, isn't it?

Following are some abstract nouns that appear many times in audit reports, together with the action words they are made from. The "ation" words are the largest family in this clan; the "ment" words are probably the second largest; but there are many others. The abstract noun is longer and heavier every time.

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(some of the *ment* family)

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CHAPTER 8

The Stuffing Habit

The function of a sentence is to express a complete thought. And one complete thought makes a full bite by itself. A parenthetic expression, a "which" clause, an aside, stuffed into another sentence, makes the sentence long, complex, hard to digest. Stuffing is particularly bad when the aside is stuffed between the subject and the verb of the basic sentence.

These rates, which included costs for depreciation of fixed assets, guard services, and public health services, not previously recognized in the accounts, closely approximated the actual cost.

The source and use of funds available on January 1 (the date considered to be the approximate seasonal peak of loans and advances outstanding) of selected years, is shown in the following table.

Upon joining the plan, participants obtained retirement credits for prior service (representing the aggregate amount earned by the employee during the 10-year period prior to the effective date of the plan and after the date on which he attained the age of 25 or completed 3 years of service, whichever is later) but are not required to contribute a percentage of such earnings.

Comments on a condition which resulted in a certain loss of congressional control over fiscal year limitations, which, in our opinion, could have been prevented if the appropriation had been made directly to the corporations rather than indirectly through the coordinator, was included in our 19— report.
Even when the thoughts ramble on in succession, putting each one in a separate sentence will make our writing stronger, more emphatic, more readable.

The improperly trained personnel, often inadequate to carry out with their functions efficiently, coupled with a lackadaisical attitude toward enforcement policies, indicate the need for a complete reorganization of the office.

The actual operating costs should not be related to the amounts appropriated for the year, since the operating costs include the cost of certain materials used and contractual services performed during the year but expended out of prior years' appropriations and do not include expenditures of a capital nature which are included as assets on the statement of assets and liabilities and amounts obligated against the fiscal year 19—appropriations for materials and services neither received nor performed during the year.

Writers who like long sentences sometimes cite Charles Dickens as an example of a good writer who used long sentences. True, Dickens was a master of the long sentence. But these people overlook two facts: (1) Dickens' long sentences are well knit; they do not flounder. (2) Not all of Dickens' sentences are long. He mixes short sentences with the long ones to gain variety and interest. Long sentences, one after another, make tiresome reading. Dickens did not write that way.

Long sentences are hard to handle; they are likely to flounder. Short sentences seldom flounder; they do not have time.
CHAPTER 9

Floundering Sentences

Sentences flounder when the writer does not keep in mind the relationship of all parts of the sentence to one another. Sometimes they can be interpreted to have different meanings; sometimes they do not make sense.

We found no evidence that the company informed any other government agency of intention to purchase such a crane or the availability of one through government channels.

How does “the availability of one through government channels” tie in with the rest of the sentence?

We found no evidence that the company informed any other government agency of intention to purchase a crane or tried to find out whether one was available through government channels.

What defined eligible commodities? Actually it was the regulations, not the act.

This was in violation of the regulations issued by the agency under the authority of the act. These regulations defined eligible commodities.

The writer seems to be saying that vessels not required for operation on the Great Lakes are going to be removed. He meant:

The allowances were to cover the value and the cost of removing equipment not required on vessels operating on the Great Lakes.

Does it mean:

A monthly report of collections, compiled from the individual ledger cards and checked in total with the control books,

or

A monthly report of collections, compiled from the individual ledger cards and the total checked with the control books,

is sent to the auditor.

Does it mean:

All stock will be inventoried after it has been moved into the new warehouse and is properly binned.

or

All stock will be inventoried and then properly binned after it has been moved into the new warehouse.

The board issues licenses for the sale of alcoholic beverages to manufacturers and retailers and alcoholic beverage tax stamps.

A record disposal program should be established to provide for the periodic disposal of files required.

The board issues licenses to manufacturers and retailers for the sale of alcoholic beverages; it also issues alcoholic beverage tax stamps.

Should they dispose of files that they need? Sounds that way.
Jargon

Jargon is a disease—an insidious, malignant disease. The best cure for it is the rule that is the theme of this book: WRITE LIKE YOU TALK. When we talk we say “before” and “after.” Why, when we put it on paper, should we say “prior to” and “subsequent to”?

Other jargon that we do not use when we talk:

- As per
- for according to
- Some for about (some $2,000)
- Such for this, these (Expenses totaled $—). Such expenses . . .
- Same as a pronoun (In reply to same)

Legalistic Jargon

We who work for the government are constantly exposed to the most glaring example of legalistic jargon in existence—the statutes. We should make a studious effort to avoid their stilted terminology and to write our reports in the simple language of the layman. If laws, contracts, deeds, wills, mortgages, insurance policies, all these documents that regulate our lives, were put in understandable English, think how much less complicated life would be.

The worst offenders of all legalistic jargon are the compounds of there, here, and where: thereof, therein, thereon, thereto, therefor, therewith, therefrom, herein, wherein. Rare indeed is the place where this jargon cannot better be replaced by plain English.

the waters adjacent thereto

An important consideration in justifying an activity is the cost thereof.

The bank had been placed in receivership, and the corporation had paid $— for claims of depositors therein.

Proceeds from disposition of public war housing program property have been made available for expenses of disposition, including the establishment of necessary reserves therefor and administrative expenses in connection therewith. The unobligated balance thereof . . .

the adjacent waters

An important consideration in justifying an activity is its cost.

The bank had been placed in receivership, and the corporation had paid $— for claims of the depositors.

This is quoted from the statutes. If the reader has a good imagination, he may be able to figure out that therefor probably was intended to refer to the property, therewith to the disposition, and thereof to the account (not mentioned). None of them refer to proceeds, the subject of the sentence.

Much of the time these thereofs and thereons do not refer grammatically to the thing they were intended to refer to. They certainly cannot grammatically refer to an adjective.

Project development costs are carried on the books until title thereto has been transferred.

Title to the development costs? That is what it says.

Project development costs are carried on the books until title to the projects has been transferred.
Construction progress reports and the itemization of costs applicable thereto were not available.

The “materials and supplies” account title seems to indicate that expense supplies may be combined with direct materials therein.

Often these words are just superfluous.

An average of 45 days elapses between receipt of an inquiry and issuance of a reply thereto.

the net receipts after certain deductions are made therefrom

Leaden Phrases

The leaden phrases below make dull reading. They are trite, hackneyed phrases that usually can be replaced by one simple word or eliminated altogether. At least they can be held to a minimum.

In connection with
It may be said that
It should be noted that
With respect to
In regard to
On the basis of
In the amount of
In the event that

In connection with our audit of the affairs of the corporation, we examined the provisions of each contract.

On the basis of our examination of the financial statements and accounts, we have found it necessary to adjust . . .

In connection with this plan, the company is required to make annual contributions of amounts determined on the basis of the number of participants.

The efforts of the corporation in connection with providing housing

Sales in the amount of $8,000

Applicable to the reports?

Construction progress reports and the itemization of applicable costs were not available.

In the title?

The “materials and supplies” account title seems to indicate that expense supplies may be included in the account with direct materials.

An average of 45 days elapses between receipt of an inquiry and issuance of a reply.

the net receipts after certain deductions

The entire report is in this connection; the opening paragraph of the report said so.

We examined the provisions of each contract.

Is not the entire report made on this basis?

We have found it necessary to adjust . . .

The company is required to make annual contributions to this plan in amounts determined by the number of participants.

The efforts of the corporation to provide housing

Sales of $8,000
Our adjustment for an additional amount of $5,000 was financed through the medium of grants-in-aid. The corporation was created for the purpose of providing... It may be said that this potential loss will be offset, in part, by... As indicated above, the project resulted in a loss. However, it should be noted that many of the facilities were not ready for use during the summer season. Of doubtful propriety in the light of the act, which provides that... The recommendation with respect to allowing a reasonable time From the preceding discussion it may be seen that... During the course of our examination... 

As stated above is usually superfluous. Repetition may be justified, but need the reader be notified that the statement is a repetition? A number of is both vague and overworked. Usually it is used to mean a rather small number, but a specific substitute such as several, a few is preferable. As well as and together with give a slight additional emphasis to what precedes them compared with what follows them. Where no such emphasis is desired, and should be used instead. The appendix contains a summary... together with an outline... The appendix contains a summary... and an outline...

The ungrammatical expression it would appear is usually used for cowardly hedging. It would appear that the inventory is overstated. It appears that the inventory is overstated. Wouldn’t it be better to say: The inventory seems to be overstated.

The provisions of is often superfluous. These activities are authorized by the provisions of section 7 of the act. These activities are authorized by section 7 of the act.

Pursuant to—Why not give this phrase a rest by sometimes substituting according to, conforming to, or under? carried out pursuant to authority granted by the act carried out under authority granted by the act.
**Poor, Weak, Overworked Words**

These are good words. Sometimes they are very useful. But they are greatly overworked. They are used where they are hollow or meaningless. Often they should be replaced by a more appropriate word or eliminated altogether.

_Basis_—Accountants must, of necessity, use this word a great deal. "Loans are made on a 40-year repayment _basis._" I do not know a better way to say that. But what about this:

- to maintain these files on a current _basis_.
- The operation of this function on a satisfactory _basis_.
- Administration of the territory, _on an interim basis_, was delegated to the Secretary of the Navy.
- Losses are allocated among the divisions _on an arbitrary basis_.
- The board of directors voted to establish commissaries and hotels _on a self-sustaining basis_.

_Cases, instances_—_Case_ has been called "jargon's dearest child." _Instance_ is its twin brother. These terms are responsible for much flabby writing.

- _In many cases_ the loans were foreclosed.
- _The corporation's claims have not been paid in all instances_.
- _In several instances_ the details of those submitted were not in agreement with the control accounts.
- _In some cases_ the irregularities disclosed were validated.

_Nature_

- Payments of a similar _nature_.
- Similar payments

_Condition_

- The deficiencies in the accounts . . . .
- Substantially the same _conditions_ existed during the next fiscal year.
- Similar deficiencies existed during the next fiscal year.

_Character_

- To sanction an extra allowance of the _character_ described above
- To sanction such an extra allowance

_Purpose_

- Examinations are made _for the purpose of determining_
- Examinations are made to determine
- Land suited only for wildlife or recreational _purposes_
- Land suited only for wildlife or recreation
Maintain—usually just means *keep*.

Changes should be made as often as necessary to *maintain* the manual in current condition.

Majority—is best used around election time.

The *majority* of the projects are of a temporary nature.

Manner

Procedures should be coordinated *in such manner* that the work of one employee checks the work of another.

Procedures should be designed to carry out operations in an efficient and economical *manner*.

Respective

Billings are prepared at the *respective* departments listed in exhibit A.

Billings are prepared at the departments listed in exhibit A.

Matter—This word is best used by the physicists. Let’s give it to them.

sources of information on organizational *matters*

Legal assistance in matters requiring interpretation of the law is available through the general counsel.

Legal assistance in interpretation of the law is available through the general counsel.

Factor—Let’s give this one to the mathematicians.

One *factor* contributing to the company’s financial difficulties . . .

One *reason* for the company’s financial difficulties . . .

Aforementioned, anent—These are archaic words; avoid them.

Superfluous Words

*The* is often superfluous. It could just as well be omitted in the illustrations below.

*the* responsibility for *the* procurement of merchandise

to review *the* prices charged to employees

The agency directs *the* scientific study of *the* problems of flight.

Warehouses are used for *the* storage of material.

The operating division assumes *the* full responsibility for *this* material.
The words emphasized below are usually superfluous.

all of
as yet
as compared
at about
off of
outside of
over with
paid off
paid out
paid in (except as applied to capital stock and surplus)
start in
than does
except for
sufficient enough
whether or not (keep the or not if it adds needed emphasis)
segregation of receivables as between
modified so as to remove the requirement

Latin Terms

Latin is a dead language; let it rest in peace. Certainly we should not strain for Latin phrases to replace plain English.

Viz., i.e., e.g., etc.—These terms are not often needed; plain English is preferable.

After phrases following for example, such as, and like expressions, etc. is superfluous and improper.

perishable commodities such as fruits, vegetables, etc.

Per is Latin for through, by means of; as per is meaningless. Expressions such as "$2 per bushel, 40 miles per hour" are better said "$2 a bushel, 40 miles an hour." Especially bad are hackneyed expressions such as per books, per balance sheet. Per contract was used twice in one report, once to mean for each contract and the other time to mean according to the contract.

Latin plurals are disappearing from our language. Modern writers prefer appendixes to appendixes.

Memoranda is the Latin plural, memorandums the English plural. But modern usage makes this distinction: memoranda is used to mean facts, data—memorandums to mean the letters or notes containing these facts. The office issues memorandums to the staff.

Data means facts; it should not be used to mean records. The grammar books tell us that it is plural, that it takes a plural verb and plural modifiers. Many modern writers use it in the singular. The Latin singular datum is so seldom used that it can hardly be called a part of the English language. Data is is accepted by many current authorities.

These data were taken from the records of the company. We did not verify them. They were compiled several years ago.

They and them sound odd. Let's be modern.

This data was taken from the records of the company. We did not verify it. It was compiled several years ago.
CHAPTER 11

Showy Language

Do you write to express or to impress?

Affectations, elegant figures of speech, showy words, are the language fashions of the last century, not this one. The people who sell know this. The advertising agencies know it. They know that gobbledygook eats into their profits. They weed it out of their sales literature.

The auditor, perhaps more than any other professional man, should be able to write a good report. You may have done a very fine auditing job, but what does it profit you if you write a poor report? Your reader may not be familiar with your professional jargon. He will not be impressed by your flowery language. The easier your report is for him to read and understand, the more he will value the job you have done. Get the gobbledygook out of your audit reports. Write Like You Talk.

For some reason many writers are afraid of little one-syllable words. They are afraid their writing will sound low-brow. Basically, ours is a language of short words. The average man understands them, and the intellectual appreciates, approves, and uses them. A long word distracts the reader’s attention. By the time you have read “approximately” six times on a page—and I have seen it in audit reports—you are exasperated. You can read “about” that many times and never notice it.

A short word is strong and powerful. A long word becomes diluted by the very length of it. You make a statement and then you say, “But . . . .” But puts on the brakes in a hurry. It says, “Stop! We are going the other way now.” How much more forceful that is than to make your statement and then say, “However, . . . .” “However, let’s quibble a little about it.”

Specific Meanings and General Meanings

A long word—any word of two or more syllables—usually has a special meaning all its own.

Why are accountants so fond of saying “we conducted an audit,” “we performed an audit”? We didn’t conduct it. We didn’t perform it. We made it. To conduct means to lead or direct. The orchestra leader conducts the orchestra. The supervisor in charge of the audit conducts the audit. He conducts it in that he assigns the work to his staff and gives the instructions. Then let’s say conduct when we are talking about his job, but not when we are talking about the job as a whole because it is not exactly what we mean.

The doctor performs an operation. The actors perform their roles in a play. The staff members perform the tasks assigned to them. But their performance is not the whole audit job. It takes both conducting and performing to make an audit. Conduct and perform are the two-syllable words of specific meaning. Make is the one-syllable, general word that covers them both and much more too.
One of the most abused words is *accomplished*. Seldom is anything *done* in the government; it is always accomplished. Maybe it was. *Accomplished* has a shade of meaning that is a little more special, a little more exact, than *done*. When we say that we have *accomplished* something, we are implying that some difficulties have been overcome, that we have been successful in spite of something that made the job hard to do; we have attained some accomplishment. The dictionary gives as the first definition of *accomplished*: Brought to an issue of full success. Then it gives further definitions that explain the specific meaning of *accomplished*. A later definition is *done*. *Done* is a one-syllable word of general meaning that can be used many places. *Accomplished* can be used in some of these places to make the meaning more exact. Something is *accomplished* if it is *done* under specific circumstances.

All this has been accomplished without the knowledge of the Congress.

The only thing the writer wanted to tell was that the Congress had not known what was going on. He had no accomplishment in mind.

All this has been done without the knowledge of the Congress.

It may have been a complex form, but the accomplishment was the job of filling it out.

The form has been completed, or filled out.

The dictionary lists definitions in the order of their most familiar or most commonly accepted usage, their most exact meaning. If you have to wait until you get down to the third or fourth or fifth definition before your use of the word fits, better watch out. There is probably a more appropriate word. A favorite word among writers of gobbledygook is *implement*, *implementation*. The first definition of *implement* is “to provide with implements or tools.” The second one is similar: “to provide with authority or power to get something done.” You issue a directive saying that something is to be done. Then you issue another directive saying that John Jones is to be responsible for doing it and giving him the money to do it with. The second directive implements the first one. This is the most exact meaning of *implement*. The third definition is “carry out, get done.”

The company has not yet taken steps to implement these instructions.

The use of *implement* here does fit the third definition. But if the writer meant “carry out” why did he not just say “carry out”?

*Utilize* means to make useful, to turn to profitable account, to make use of something that is available for use. *Utilize* should be confined to this special meaning. “The auditor should utilize reports of the company’s internal auditors.” *Utilization* is the abstract noun made from *utilize*. They should not be used as high-sounding substitutes for *use* (verb) and *use* (noun).

In certain instances coordination committees were utilized.

The coordination committees were not already in existence; they had to be formed for this purpose.

Coordination committees were sometimes used.
Hundreds of little one-syllable words make up the backbone of our language. And the good writer is careful to use them always unless he is very sure that he needs the longer, more specific words to express its specific meaning. Fortunate is the person who has a large vocabulary and knows how to use it. If he wants to express an exact meaning, he has just the right word at his command. But if he scatters long words around where they are not needed, and thereby attaches special meanings where only the general meanings apply, not only are the long words ineffective but they are slightly misleading.

**Showy Words**

These are good words, in their proper place. But as used in audit reports, they are usually showy substitutes for plain English. They are stoplight words. They distract the reader’s attention.

*Emanate* is a poetic word. *Fragrance emanates* from roses. But “rural routes emanate from a post office” is gobbledygook. Let’s leave *emanate* for the poets.

“This suggestion *envisages* the use of punched card pay checks.” *Envisage* means to look in the face of, to form a mental picture of. A suggestion could not *envisage* anything.

“Our examination *encompassed* a review . . . .” *Encompass* means surround completely, shut in on all sides, encircle. The writer meant *included*.

“The *cognizant* official.” *Cognizant* means aware. Do we mean “the aware official”? Better say “the proper or appropriate official, or the official in charge.”

*Undertake* means attempt, try. It is used in audit reports to mean almost everything else.

The Senate Committee requested the *make* agency to *undertake* a survey

The survey was *undertaken* in November *begun*

The programs *undertaken* by the agency *carried on*

Work is not necessarily *performed*; it is just *done*.

*Place* has to do with location. A recommendation is not *placed* in effect; it is *put* in effect.

“Changes were *effected*” reduced to simple language means changes were *made*. “Final action has not been *effected*.” Action is *taken*, not *effected*. *Effect an improvement in* uses four words to say *improve*.

*Indicated* is not a very specific term. An *indication* is usually a suggestion rather than a fact. “The management *indicated* to us that they . . . .” They probably did not just *indicate*; they probably *told* us outright.

*Assets are reflected* on the books.” The best way to *reflect* them would be to set them in front of a mirror. *Reflect* comes from the prefix “re” denoting “back” or “again” and the Latin “flectere” meaning to bend or turn. Webster gives these definitions: To bend back; to turn or direct; to mirror; to bring or cast as a result. *Reflected* is not correctly used to mean simply *shown, included, recorded*. When a thing is *reflected* it is *suggested* or it is *indirectly shown* but it is not actually there. When the writer says “the financial statements *reflect* certain figures” he is saying
the figures are not there at all, they are merely reflected or suggested by something that is there—exactly the opposite of what he means.

Some good uses of reflected:

Prices reflected a rising market.
The full effect of the aid to the housing program was not reflected in mortgage purchases.
The standards reflect prevailing rates.
The decrease in expenses reflected a decline in development activities.

The dictionary says that upon is the equivalent of on in all its senses. Upon is more commonly used in the following senses:

Upward so as to be on—He leaped upon his steed.
With little or no interval between—He answered upon receipt.

The dictionary says further that upon is sometimes used for euphonic or metrical reasons. Report writers do not need it for these reasons; they seldom need it at all. If idiomatic use seems to make upon sound better, use it; otherwise use on.

Some writers have the habit of starting their sentences with ponderous upon phrases that force them to push the true subject out of its proper place and substitute an abstract noun that ought to be an action word

Upon completion of the survey
When the survey is completed

Upon retirement of this substation, the net loss should be charged to . . .
When this substation is retired, the net loss should be charged to . . .

Substantial and substantially are greatly overworked in audit reports: a substantial portion for a large part; substantially all for almost all or most.

Portion is properly used to denote a part of a whole set aside and thought of as an independent unit. Part is the word we usually mean when we say portion.

A large portion of the commission paid could be saved
A large part of the commission paid could be saved

Fees earned from salvage work pay for a portion of the tug's costs.
Fees earned from salvage work pay for part of the tug's costs.

Partially usually just means partly.
Presently usually means shortly, soon; it does not mean at present, now. Often it is just an excess word.

Three projects are presently in operation.
Three projects are now in operation.
The launches are presently in need of repairs.
The launches are now in need of repairs.
Or:
The launches are in need of repairs.

To ascribe human qualities to inanimate objects is called the "pathetic fallacy." A corporation does not suffer a loss nor enjoy a profit.

More Showy Language

of sufficient materiality
The railroad has been the recipient of interest-free appropriations.

important enough
The railroad has received interest-free appropriations.
The major part of the services are rendered gratuitously.

The situation extant at the time of our audit in consonance with the President’s order

indigenous producers and wholesalers in the islands

The rate of pay for leave is based on the rate of pay for the class of work preponderantly employed during the 13 preceding regular work weeks.

losses were largely resultant from

SHOWY
modification
initial
optimum
encounter
demonstrate
aggregated

SIMPLE
change
first
best
meet
show
totaled

Most of the services are rendered free.

the situation existing at the time of our audit

Or better:

the situation at the time of our audit

“Accordance” is just as long, but it is a familiar word—not a stoplight word.

native producers and wholesalers in the islands

“Work preponderantly employed” does not make sense.

The rate of pay for leave is based on the rate of pay for the class of work on which the employee spent the greater part of his time during the 13 preceding regular work weeks.

losses resulted largely from
A EULOGY TO FOUR-LETTER WORDS

These simple little words
We look upon with scorn.
With ostentatious language
Our writing we adorn.

"A study was conducted."
Say we in flowery style.
"A change was then effected."
And surely all the while
How easy to express
The thought to be conveyed.
In wording plain we could have said
That both were simply made.

"This has been accomplished."
Now wasn't it just done?
A long word sounds grandiloquent,
We scorn the shorter one.
In a letter we receive
We say they indicate
A certain thing for us to know
When all they did was state
The simple fact in simple words,
But one knows very well
Our vanity would not tolerate
A little word like tell.

Portion we use profusely
In our creative art.
A little research would reveal
The word we mean is part.

Substantially all we say,
Or a substantial portion.
Ponderous phrases such as these
We have a funny notion

Will make a fine impression,
Of eloquence we can boast.
In all our language there's no word
More eloquent than most.

Reflected is a lovely word,
A good word, too, but oh
Why do we say reflect so much
When what we mean is show?

The water in the lake reflects
The tree that's on the shore.
The tree's not in the lake, of course,
So when we say that schedule four
Reflects a certain figure,
This picture let's recall,
For if it's just reflected,
It isn't there at all.

Presently means shortly, soon
But few of us suspect
When we use this word to mean now,
We're using dialect.

Approximately—nice and long,
Five syllables, no less.
Oh how we overwork this word!
And yet we must confess,
Much as we like to use it,
Of this there is no doubt,
It doesn't say a single thing
Not said by plain about.

We use the very best of taste
In our manners and our dress.
Should good taste in our writing
Be valued any less?
CHAPTER 12

More Gobbledygook

The "ation" words, the passive voice, the "it" habit, jargon, showy language, and just excess words all contribute to the crime of gobbledygook. Let us examine some combinations of these faults.

Unless some remedial action is taken by the Congress, it is likely that millions of dollars will be lost.

Now that word remedial is not a familiar term, it is a stoplight word. If we must say that, could we not say "action to remedy"? Remedy is an everyday word; it would not distract the reader's attention. But why say it? Remedial action. What other kind of action could we mean? Could we possibly be suggesting that the Congress take action to make it worse? And why put it in the passive voice—"is taken by the Congress." "Unless the Congress takes action." There is our introduction. What is the subject of this sentence? "It is likely"—a meaningless it. What is the real subject? What are we talking about? Millions of dollars. "Unless the Congress takes action, millions of dollars will likely be lost." Is that not a great deal better than "unless some remedial action is taken by the Congress, it is likely that millions of dollars will be lost"? Incidentally, we have cut the number of words from 19 to 12, 36 percent. Is it not worth saving 36 percent of the reader's time? But that was only the byproduct of making a good sentence out of a poor one.

It is imperative that determination of the amount of the new rates be performed by a group independent of the payroll division. (22 words)

What is our action word? Determine—determine the new rates. But we have made a noun out of it. Left without a verb, we had to manufacture one, so we used performed. Let's reconstruct this sentence and start with a better subject. "The new rates . . ." What about them? "The new rates must be determined by a group independent of the payroll division." Now we got rid of performed. Let's improve it still more by putting it in the active voice. "A group independent of the payroll division must determine the new rates." Now we are down to 12 words, a saving of 45 percent.

Following are more illustrations of gobbledygook.

In view of the fact that our report for the 19— fiscal year is expected to follow shortly the presentation to the Congress of this report, no recommendations are included herein. However, a number of suggestions that can be placed in effect only through legislative action have been made in prior reports. Such suggestions are being carefully reexamined in the light of additional examinations, discussions with representatives of the corporation, and interim developments; with possible additional suggestions, they will be revised as necessary and discussed in our 19— report. (89 words)

Since our report for 19— will follow shortly, no recommendations are included in this report. Previous reports, however, have included suggestions that can be put in effect only through legislative action. These and possible additional suggestions will be submitted in our 19— report, after considering interim developments, information obtained from subsequent examinations, and discussions with officials of the corporation. (59 words)
Prior to the end of the calendar year, as provided in section 16 of the act, the board of directors is required to make a determination as to what portion of the $-------- is necessary for the purposes enumerated in that section, and any balance in excess of these requirements is to be paid into the United States Treasury by the end of the calendar year. (66 words)

Upon completion of the study by the actuaries, a plan will be submitted to the board of directors.

The board of directors is required by section 16 of the act to determine, before the end of the calendar year, how much of the $-------- is necessary for the purposes enumerated in that section and to pay any excess into the United States Treasury by the end of the calendar year. (52 words)

When the actuaries complete the study, they will submit a plan to the board of directors. (Or is someone else going to submit the plan? There is no way of knowing. That is what passive voice does.)

The results of the survey of the system of internal control should be an integral part of the work papers, and any subsequent changes in the established procedures should be reflected currently therein.

We did not make a detailed audit of income and expense accounts, but we reviewed . . .

Promotions granted were sometimes granted to offset a reduction in cost of living allowance.

Promotions were sometimes granted to offset a reduction in cost of living allowance.

Although it is claimed that all unit managers know proper methods of inventorying, such condition was not evident during our examination, since some managers . . .

Although all unit managers are said to know proper methods of inventorying, we found that some managers . . .
CHAPTER 13

Pesky Words

These are good little words of everyday speech. But they are pesky because they so often give us trouble in using them correctly.

Not All

Putting the not in the wrong place is one of the commonest errors we make. Listen to the talk of your friends. You will hear it at least once every day. Even if your friends are members of the college faculty, you will still hear it every day.

All the loans were not paid. Not paid means unpaid. So this says, “All the loans were unpaid.” But that was not true. Some of them were paid—some, but not all. Put the not before the all.

All of us did not go. Then obviously all of us stayed at home. But we didn’t. Some of us went—some, but not all. Put the not before the all.

All infested areas are not suitable for reseeding. Then none of them are suitable for reseeding. Put the not before the all.

For dramatic effect, Shakespeare is entitled to his “All that glisters is not gold.” We are not Shakespeare and we are not writing drama. Let’s be safe and put the not before the all.

Nor

When do you use or and when do you use nor? Nor must have another negative word (such as no, not) to go with it. And the two negatives must govern words that are correlated, words that are parallel, words that go together.

The officials were not able to furnish us with a description of the property (or, nor?) an estimate of the number of acres. What goes with “an estimate”? “A description.” Is “a description” governed by a negative? No. Then use or.

The officials were not able to furnish us with a description . . . or an estimate . . . The not governs “able,” and the sentence has no word that is parallel to “able.” We have no place to use a nor.
Now suppose the sentence were to read:
The officials were *not* able to furnish . . .
(or, nor?) willing to estimate . . .

"Willing" and "able" go together, and "able" is governed by *not*, therefore we must use *nor*.

The officials were *not* able to furnish . . .
nor willing to estimate . . .

Here our correlated words are the same, "an opinion." The first "an opinion" is not governed by a negative; the *not* governs "express." So the second "an opinion" must take *or*.

We can *not* express an opinion as to whether . . . or an opinion as to the adequacy . . .

"Express" and "state" go together; they are parallel words. "Express" is governed by the negative *not*, therefore "state" must take *nor*.

We can *not* express an opinion . . . *nor* state a fact . . .

A simple test is to try inserting *either* and *neither* and see which one fits. If *either* fits, use *or*; if *neither* fits, use *nor*.

No steps have been taken to determine the reasons . . . (or, nor?) to assure that agents have taken action to prevent . . .

What goes with "to assure" "To determine." Try inserting *neither* and *either*. Which one fits?

No steps have been taken *neither* to determine . . . *nor* to assure . . .

Obviously that is too many negatives.

No steps have been taken *either* to determine . . . *or* to assure . . .

Good. Now that we have proved that we must use *or*, we can take out the *either*.

No steps have been taken to determine . . . *or* to assure . . .

There is no preceding negative word; we cannot use *nor*. If we insert a negative word, the *nor* will be correct.

The corporation is without power to raise capital by the sale of its capital stock, *nor* has it used its borrowing power.

The corporation does *not* have power . . ., *nor* has it used . . .

Some correct uses of *nor*:

Claims paid have *not* been closed . . ., *nor* have claims for interest been collected.

*No* credit is granted . . ., *nor* is a refund made.

When the correlatives are close together and the meaning is clear, *or* is preferred even though the first correlative is governed by a negative.

Preferred: *No* officer or employee is eligible

*No* programs or activities were carried on
A, An

Do you use a or an before words beginning with “u” and “h”? It all depends on sound. Use an before vowel sounds only. The “u” that has a vowel sound is preceded by an.

Correct: an unimportant detail
an urgent need

The “u” that is a separate syllable and pronounced “you” is not a vowel sound.
Correct: a United States vessel
a unique invention

When the “h” is silent, and the word begins with a vowel sound, use an.
Correct: an hour ago
an honorable man

When the “h” is pronounced, use a.
Correct: a hotel
a historic document

“An historic” is a very common error. If you are going to attend an historic event, you should ride an horse.

And, But

And joins two thoughts when they are closely related and the second is in addition to the first. If they are not closely related, put them in separate sentences.

Fire protection is a subactivity under forest protection and discussed more fully later in this report.
These thoughts are not related at all, other than having the same subject.
Fire protection is a subactivity under forest protection. It is discussed more fully later in this report.

The replacement prices were reviewed by Mr. S and his opinion was that the prices were conservatively stated.
The replacement prices were reviewed by Mr. S. His opinion was that the prices were conservatively stated.

We noted other deficiencies applying to other regions and a separate report will be made on these.
We noted other deficiencies applying to other regions. A separate report will be made on these.

If the second thought is not in addition to the first one but merely restates the first one in other words, do not connect them with and.

The informal agreements are continuing, and no periodic renewals are necessary.
The informal agreements are continuing; no periodic renewals are necessary.
These units are primarily for flood control, and other purposes are incidental.
These units are primarily for flood control; other purposes are incidental.
These amounts are basic tax amounts only and do not include penalties and interest.
These amounts are basic tax amounts only; they do not include penalties and interest.


**But** joins two thoughts when they are closely related but the second is in opposition to the first.

This unit assists the school in collecting delinquent accounts and does not keep records of these accounts.

This unit assists the school in collecting delinquent accounts but does not keep records of these accounts.

Some people have the erroneous idea that a sentence should not start with *and* or *but*. Pure superstition. These words sometimes make a good beginning. They are stronger, more emphatic than the threadbare in addition, however.

Because, however, we feel . . .

“We but because we feel” carries much more punch.

**Since**

*Since* has two common uses: (1) as a measure of time, and (2) to mean *because*. The second use is discussed under “as.”

Used in its time meaning, *since* means from a definite date in the past “up to now.” It is invariably used with “has been,” “have been,” not with a verb in the past tense.

Since the date of this order to June 30, 19—, about 100 offices were consolidated.

Since implies “up to now.” We cannot use a cut-off date with *since*, neither can we use *were*.

Since the date of this order, about 100 offices have been consolidated (up to now).

Or:

*From* the date of this order to June 30, 19—, about 100 offices were consolidated.

Since the reorganization of the company, the Washington office was operated as a branch office.

Since the reorganization of the company, the Washington office has been operated as a branch office.

Or:

*After* the reorganization of the company, the Washington office was operated as a branch office.

**As**

*As* is used in several meanings. It can be properly used to mean *since, because*. At least the dictionary says it can. But when it is used in this sense, it is often confusing or misleading. Better just say *since* or *because*.

This loss has not been recognized in the accounts as the amounts are included as assets.

We thought it was going to say “has not been recognized in the accounts as a loss,” but when we read further we realize that the writer was using the *as* that means *because*. Now we must back up and read it again keeping the *because* sense in mind. It would not have been confusing if the writer had said *because* in the first place.

This loss has not been recognized in the accounts because the amounts are included as assets.
The efficiency of the office is impaired as clerks must spend more time handling the records.

The efficiency of the office is impaired since (or because) clerks must spend more time handling the records.

Especially avoid using *as* in two ways in the same sentence.

We express no opinion *as* to the financial statements *as* the deficiencies in accounting preclude an opinion.

We express no opinion *as* to the financial statements *because* the deficiencies in accounting preclude an opinion.

**Only, Also**

*Only* and *also* are adverbs that should be placed as near the word they qualify as the construction of the sentence will permit. Other such adverbs are *principally, mainly, chiefly, merely*.

Incorrect: The engineer was *only* employed as a consultant.
Correct: The engineer was employed *only* as a consultant.

Incorrect: The best prices can *only* be obtained by competition.
Correct: The best prices can be obtained *only* by competition.

Incorrect: The material is *also* useful as a preservative.
Correct: The material is useful *also* as a preservative.

Incorrect: This reserve is *primarily* to be used for
Correct: This reserve is to be used *primarily* for

Incorrect: . . . *both* in terms of commodity units and dollars
Correct: . . . *in terms of both* commodity units and dollars

**Other**

*Other* is sometimes omitted where it should be used and sometimes used where it should be omitted. If the first item also belongs to the group of "other" items, use *other*; if it does not, omit *other*.

Texas is larger than any state.

Texas is a state; it is one of the group it is being compared with.

Texas is larger than any *other* state.

Foods produced in Panama or in *other* nearby countries.

Panama is not a nearby country to Panama; it is not one of the group of "other" items.

Foods produced in Panama or in nearby countries.

The *other* in expressions such as "*other* similar," "*other* related" has to be superfluous.

Commodities received in sacks or *other* similar packages

operation, maintenance, and *other* related expenses

Commodities received in sacks or *similar* packages

operation, maintenance, and *related* expenses
**Have**

*Have* should not be doubled up.

It would *have* been more realistic to *have financed* these programs . . .

Sufficient time *has elapsed* for the board to *have established* definite policies.

It would *have been* more realistic to *finance* these programs . . .

Sufficient time *has elapsed* for the board to *establish* definite policies.

**Being**

*Being*, as a participle, explains or amplifies something named by the subject. It should not be used simply to make an additional statement.

Correct: Only basic wages are subject to retirement fund deductions, night differential *being* treated as a bonus.

Incorrect: The contracts were terminated, the remaining houses *being* later sold.

Correct: The contracts were terminated, and the remaining houses *were* later sold.

**Notwithstanding**

*Notwithstanding* is a preposition having exactly the same meaning as *in spite of*. It cannot have a verb for its object.

*Notwithstanding the price had risen*

Could you say “in spite of the price had risen”?  

*Notwithstanding the rise in price*

Or:

*Notwithstanding the fact that the price had risen*

**With**

*With* is a much misused word. It is misused for *and*, for *but*, for some other word, or is just superfluous.

We believe that continued study should be given this problem with a distribution method determined that can be justified.

Purchases which should have been recorded as assets were charged to expenses, *with* only a memorandum record kept.

Many accounts were delinquent, *with* no efforts being made to collect them.

The company reports loans made as part of the total loans outstanding, *with* the corresponding obligation to purchase shown as a liability.

Bids were opened on June 25, 19—, *with* the lowest bid exceeding the engineers’ estimate.

The total interest is charged to operations *with* no amount distributed to construction work in progress.

We believe that continued study should be given this problem *and* a distribution method determined that can be justified.

Purchases which should have been recorded as assets were charged to expenses, *and* only a memorandum record was kept.

Many accounts were delinquent, *but* no efforts were being made to collect them.

The company reports loans made as part of the total loans outstanding *and* shows the corresponding obligation to purchase as a liability.

Bids were opened on June 25, 19—. The lowest bid exceeded the engineers’ estimate.

The total interest is charged to operations; no amount is distributed to construction work in progress.
**Which**

*Which* is probably the most misused word of all. *Which*, used as a pronoun, must have an antecedent; it must refer to something. And it should stand as close to the noun or pronoun it refers to as the structure of the sentence will permit. When another noun is intruded between, the meaning is distorted. Sometimes the word order of the sentence can be revised to make the *which* stand next to its antecedent.

The company took a physical inventory during the year *which* disclosed . . .

During the year the company took a physical inventory *which* disclosed . . .

There are several sources available under existing laws *through which* the banks might obtain funds.

Under existing laws there are several sources *through which* the banks might obtain funds.

We recommend that a policy be adopted by management *which* would make it mandatory that they . . .

We recommend that management adopt a policy *which* would make it mandatory that they . . .

Often the trouble results from joining two separate thoughts by *which* when they should be separate sentences.

The company could save about $—— in expenses, *which* would allow for . . .

The company could save about $—— in expenses. The savings would allow for . . .

The company owed the corporation $—— under this agreement *on which* payment was withheld pending . . .

The company owed the corporation $—— under this agreement. Payment was withheld pending . . .

*Which* should not be used to refer to an idea merely implied in a preceding clause.

Interest is computed on the unamortized balance of the investment, *which* conflicts with the opinion of the general counsel.

Interest is computed on the unamortized balance of the investment. This method of computation is not approved by the general counsel.

The company issued a statement of accounting policies and practices, *which* represents a significant step . . .

The company issued a statement of accounting policies and practices—a significant step . . .

Just sticking in a noun so that the *which* will have something to modify is not good form. Make a new sentence.

Borrowings were limited by law to $—— at June 30, 19——, *which limit* is to be increased . . .

Borrowings were limited by law to $—— at June 30, 19——. The limit is to be increased . . .

Mr. B was appointed manager on May 1, 19——, *which position* he still held at . . .

Mr. B was appointed manager on May 1, 19——. He still held this position at . . .

The phrase *and which* requires a preceding *which* to justify the *and*.

One of the main uses of the corporate device is to satisfy the need for an agency with sufficient autonomy . . . *and which* can be held accountable for its activities. . . . an agency *which* has sufficient autonomy . . . *and which* can be held accountable . . .
Admeasurement is required only for those ships not having admeasurement certificates or which have undergone structural changes.

Admeasurement is required only for those ships which do not have admeasurement certificates or which have undergone structural changes.

Often the which and its verb are superfluous.

Accounts receivable include small balances which are due from permanent residents.

Accounts receivable include small balances due from permanent residents.

The management of the company is vested in a board of directors which is appointed by . . .

The management of the company is vested in a board of directors appointed by . . .

Where

Do not use where for when. Where indicates place; when indicates time.

Where a contractor defaults and the contract is relet

The writer surely meant at the time that a contractor defaults, not in the place where a contractor defaults.

When a contractor defaults and the contract is relet

When two or more appropriations are equally available

When two or more appropriations are equally available

While

While is overworked as a conjunction. Its first meaning is its time sense. Use it sparingly for although, because, since, and.

The Former, The Latter

Avoid either of these terms unless the thing to which it refers is very clear. Also, former and latter can refer to one of two things only, not to one of more than two things.

The primary causes of the failure of the accounting function were the manner in which the company was used as an agent, the apparent lack of appreciation by the management of the necessity for accurate financial reporting, and the program operating characteristics. The latter were traceable to . . .

The deficiencies in program operation were traceable to . . .

The company's contributions to the fund consist of four elements: (1), (2), (3), and (4). The latter . . .

. . . The last-named . . .
Accordingly

*Accordingly* means in accordance with something. It is not correctly used to express result.

The government will receive less interest income than it is entitled to receive. *Accordingly*, we question the legality of the agency's practice.

The bank does not pay certain costs borne by the government. *Accordingly*, these costs are not recorded in its financial statements.

The second sentence expresses merely the result of the first.

The government will receive less interest income than it is entitled to receive. *Therefore* we question the legality of the agency's practice.

The bank does not pay certain costs borne by the government. *Consequently*, these costs are not recorded in its financial statements.

Foregoing

*Foregoing* is greatly overworked and is sometimes misused. *Foregoing* is an adjective; it should not be made to stand alone as a noun.

Incorrect: The *foregoing* will result in
Correct: The *foregoing practice* will result in

Following

*Following* should not be used for *after*.

Incorrect: Within a short time *following* the date of the order
Correct: Within a short time *after* the date of the order

After

Do not use a past participle following *after*.

Incorrect: After *having examined*
Correct: After *examining*

Proved

*Proven* is archaic. Use *proved*.

All Right

*All right* is always written as two separate words.

Advise

The best use of *advise* is "to give advice." A second meaning is "to be informed."

Best: As counsellor, he *advises* the inhabitants on civil matters.
Acceptable: The Department *advised* us that an internal auditor has been employed.
Respectively

Respectively is overworked. When it is used to tie together two groups of items, the reader must expend some effort to associate each item in the second group with its related item in the first group.

Hard to read: The proportion of long-term paper to total advances outstanding was 20 percent, 30 percent, and 50 percent at the close of the fiscal years 1954, 1955, and 1956, respectively.

Better: The proportion of long-term paper to total advances outstanding at the close of the last three fiscal years was: 1954, 20 percent; 1955, 30 percent; and 1956, 50 percent.

Sum, Amount

Sum means the total of two or more items. It should not be used in the place of amount.

Incorrect: A sum sufficient to cover
Correct: An amount sufficient to cover

Monetary, Financial

Monetary means pertaining to coinage, currency, or money. Financial means pertaining to the management of money.

Correct: a monetary award
The monetary unit of the United States is the dollar.

Incorrect: an attractive offer from a monetary standpoint
Correct: an attractive offer from a financial standpoint

Imply, Infer

The writer or speaker implies something—that is, he suggests it or expresses it indirectly but does not say it outright. The reader or listener infers something from what he reads or hears—that is, he concludes or deducts it although he was not told outright.

Correct: We do not wish to imply that the employee selected is representative of all Trust Territory recruitment, since the policy has been to recruit employees from the Territory wherever possible.

From your explanation, we infer that there was no intent of fraud.
**Practical, Practicable**

*Practical* means sensible, fit for actual practice. *Practicable* means possible, capable of being put into actual practice.

Correct: The Director of Education formulates and recommends educational policy, establishes educational procedures, and makes certain that these policies and procedures have *practical* application.

The goal of the public health department is to improve the health and sanitary conditions of the people, minimize communicable disease, and provide as much medical and dental care as *practicable*.

**Equal, Equivalent**

*Equal* means exactly alike in measure or amount; *equivalent* means alike in value. Two like things having the same measurement are *equal*; two unlike things having the same value are *equivalent*.

Correct: Deposits will be made in the Treasury *equal* to power-operating expenses.

The health director informed us that military officers are being provided accommodations *equivalent* to those they would receive in military hospitals.

**Comprise, Constitute**

One big thing *comprises* several small things; several small things *constitute* one big thing.

Correct: The committee *comprises* representatives from the Departments of Agriculture, Commerce, and Labor.

The first ten amendments *constitute* the Bill of Rights.
CHAPTER 14

Some Grammar Troubles

Singular and Plural

Do not carelessly carry along a singular verb to a second subject in the plural or a plural verb to a second subject in the singular.

A payroll is prepared and checks drawn. A payroll is prepared and checks are drawn.
The division was discontinued and its remaining activities absorbed . . .
Storage facilities are inadequate and their location undesirable.
Delinquent accounts were collected or provision made for their collection.

The division was discontinued and its remaining activities were absorbed . . .
Storage facilities are inadequate and their location is undesirable.
Delinquent accounts were collected or provision was made for their collection.

The verb agrees with its subject, regardless of other words or expressions that come between them.

The record of these valuations and changes are kept . . .
Property acquired through donations and transfers, including 200 acres of land and some buildings, are not included in the fixed property accounts.

The record . . . is kept . . .
Property . . . is not included . . .

Each, every, either, and neither always take singular verbs.

Correct: Each of the guests was served
        Every employee of these activities is required
        Either of the methods is acceptable
        Neither of the departments is responsible

Words of quantity, such as half, part, none, remainder, total, percent, may take either singular or plural verbs. Where is the emphasis? When the emphasis is on the word of quantity, use a singular verb. When the word of quantity refers to a singular noun which carries the emphasis, use a singular verb. When the word of quantity refers to a plural noun which carries the emphasis, use a plural verb.

The total of these revenues (is, are?) shown as a reduction of expenses . . .
Half of the building is occupied.
Half of the rooms are occupied.
A series of recommendations (was, were?) presented . . .
Seventy percent of the expenses (is, are?) allocated . . .

A total figure is entered in the books as a reduction. “Total” carries the emphasis. Is is probably better.
“Building” carries the emphasis. Use is.
“Rooms” carries the emphasis. Use are.
What was presented, series or recommendations? Recommendations carries more emphasis. Were is probably better.
What is allocated, percent or expenses? Expenses carries more emphasis. Are is probably better.
Past Tense, Present Perfect Tense

The past tense represents action completed in the past; the present perfect tense represents action going on at any time up to the present.

The following recommendations have been adopted during 1956.

The company has accumulated earned surplus of $——— from inception to June 30, 1956.

Have been implies “up to the present.” At any time during 1956, this statement would have been correct. After the close of 1956, we must say:

The following recommendations were adopted during 1956.

If this statement was made on June 30, 1956, it was all right; it meant “from inception up to now.” If it was made after that date, it should have been:

The company accumulated earned surplus of $——— from inception to June 30, 1956.

To Be

The verb to be in all its forms (is, was, have been) is best used to indicate existence or location. In other meanings a better verb is needed.

Sales have been at prices set by the company.

Control over expenditures for research is principally by . . .

Sales have been made at prices set by the company.

Control over expenditures for research is exercised principally by . . .

Or better:

Expenditures for research are controlled principally by . . .

The coal is transported under subcontract between the coal company and the carrier.

Adjectives Improperly Carried Over

Sometimes an adjective carries over when it was not intended to carry over. A remedy is to repeat a governing work.

. . . to ascertain their financial condition and compliance with regulations.

Financial was not intended to carry over, but it does. The writer did not mean “financial compliance with regulations.” Repeat their:

. . . to ascertain their financial conditions and their compliance with regulations

Farmers in the 48 states and territories.

The 48 should apply only to “states.” Repeat the.

Farmers in the 48 states and the territories
Sometimes an adjective is carried over and attached to a word that it cannot logically be attached to.

The Lanham and related acts

"Lanham" cannot be attached to the common noun acts; besides, there was only one Lanham Act.

The Lanham Act and related acts.

Prepositions Doubled Up

The present complement of from 20 to 30 men

The present complement of 20 to 30 men

Gerund

A gerund is the "ing" form of a verb used as a noun. It takes a possessive qualifier. It is a complex and awkward form. The best thing to do is to reword the sentence to avoid using it. Often it is difficult to recognize a gerund. There is one simple test to find out whether an "ing" word is a gerund requiring a possessive modifier: try substituting the pronoun. If the pronoun must be a possessive pronoun, then the noun it replaced should be in the possessive form.

This offer resulted in the office receiving many applications.

This offer resulted in the office's receiving many applications.

Business firms accumulating a reserve for depreciation on their fixed assets is an established practice.

Would we say "them accumulating a reserve" or "their accumulating a reserve"? Their, of course. Then we should say:

Business firms' accumulating a reserve for depreciation on their fixed assets is an established practice.

But that sounds awkward and the apostrophe looks odd. We can get rid of it by saying:

Business firms have established a practice of accumulating a reserve for depreciation on their fixed assets.
**Idioms**

An idiom is an arbitrary word usage, a peculiarity of the language.

- **Agree to** a proposal; agree **with** a person
- **Argue with** a person; argue **for**, **against**, or **about** (but not **on**) a proposal
- **Blame for** (not **on**)
- **Compare to** a standard or base previously set up; compare **with** another item
- **Differ with** a person; differ **from** anything else
- **Independent of** (not **from**)
- **Merge into or in** (but not **with**)
- **Plan to or for** (not **on**)
- **Wait on** a customer; **wait for** a person or thing; **wait at** a place

Certain verbs are idiomatically followed by **to be**.

- Net results continued **profitable**.
- Net results continued **to be profitable**.
- These limitations appear related to the programs.
- These limitations appear **to be** related to the programs.

Verbs of saying, thinking, feeling, believing are idiomatically followed by **that**.

- We **feel** the financial statements should **show**
- Records which indicate **no reconciliations** are being made
- We **feel that** the financial statements should **show**
- Records which indicate **that no reconciliations** are being made
- The manager stated this action was not required.
- The manager stated **that** this action was not required.

**Split Infinitives**

Split infinitives are objectionable only if they are split without reason. If it makes a sentence stronger and more natural to split the infinitive, split it! "The board should have the authority necessary **to effectively direct** the affairs of the corporation" is a strong, emphatic statement.

- The board should have the authority necessary **effectively to direct** the affairs of the corporation.
- The board should have the authority necessary **to direct effectively** the affairs of the corporation.

Moving the adverb to precede or to follow the infinitive weakens this sentence. The writer seems to say to the reader, "Please note that I have avoided a split infinitive."

- The board should have the authority necessary **to direct** the affairs of the corporation **effectively**.

Tacking the adverb on at the end also weakens the sentence.

Of all these illustrations, the best sentence is that containing the split infinitive.

Other examples of split infinitives that make good sense.

- Both tugs are needed **to properly berth** a single large vessel.
- **To adequately inspect** that quantity in one day would be impossible.
**Split Participles**

Split participles are no more objectionable than split infinitives.

- Every organization *should carefully plan* ahead for the inventory.
- This position *could best be* filled by an engineer.

**End That Sentence With a Preposition!**

Rid yourself once and for all of the superstitious idea that a sentence should not end with a preposition. A prepositional ending has never been incorrect in the history of our language, but the superstition persists. Often a preposition is a good word to end a sentence *with*. What about sentences such as these:

- What is the world coming *to*?
- It is nothing to worry *about*.
- That is the picture we were looking *at*.
- My income is not sufficient to live *on*.
- Our country is a land worth fighting *for*.

These sentences are the bread and butter of everyday speech—than which there is no better English.

The illustration to end all arguments is Hamlet's speech when he is contemplating suicide:

> The dread of something after death, the undiscovered country from whose bourne no traveler returns, puzzles the will and makes us rather bear those ills we have than fly to others that we know not *of*.

True, the place of superior emphasis is at the end of the sentence. And a preposition is not a very emphatic word. But it is the entire phrase "know not of" that carries the emphasis.
CHAPTER 15

Some Comments on Punctuation

This chapter covers only a few punctuation problems—those that seem to give report writers the greatest trouble.

Comma

When a date includes month, day, and year, the year is set off by commas. When the date includes only the month and year, no commas are needed.

The report dated May 19— and approved by the Commissioner on June 22, 19—, contains a schedule . . .

When parentheses follow a place where a comma would normally be used, the comma is moved to follow the closing parenthesis.

The balance sheet at June 30, 19— (exhibit 1), is summarized . . .

Parenthetic expressions, such as therefore, also, in fact, likewise, are not set off by commas unless there is a break in thought—a pause in reading. However, as a parenthetic expression, is always set off by commas because it cannot be read without a pause.

We therefore recommend . . .

Losses, however, are borne by . . .

When these words are used to join two independent clauses (two separate and complete thoughts), they are preceded by a semicolon.

The system of internal control is generally satisfactory; however, accounting records are maintained in unnecessary detail.

A short introductory phrase is usually not set off by a comma.

Thus the banks are permitted . . .

During the year the bank increased its discount rate.

In 1949 the Hoover Commission recommended . . . (But if a figure follows the date, a comma is needed: In 1956, 155 tenants exercised their option . . .)

A long introductory phrase or clause does require a comma.

If all costs were recorded in the accounts in accordance with sound principles of accounting, the accumulated deficit would be much larger.

Where is the dividing line between a short phrase and a long one? The writer must use his own judgment. The test is this: Does the introductory phrase require a pause in reading to make the meaning clear, or does it flow smoothly into the rest of the sentence without a pause? Phrases
such as "in our opinion," "in these cases" may or may not require a comma, depending on their use.

An independent clause is a group of words that could make a sentence standing alone. It expresses one full thought. It is complete with its own subject and verb. When a sentence contains two or more of these independent clauses, ordinarily a comma should follow each clause. This is not true when the clauses are extremely short. It would be rather absurd to put a comma in a sentence such as "They came and we went," although it does contain two completely independent clauses. But in the sentences below a comma is needed. Each of them contains two independent clauses so closely related that they are put in the same sentence.

There is a high degree of correlation between the branches, and close communications by telephone and teletype are maintained.

Arguments have been presented by both parties in the Federal District Court, but the Court has not rendered a final decision.

Sometimes both clauses are preceded by introductory material applying to both of them. Then we omit the comma between the clauses to avoid cutting off the second clause from its introduction.

Correct use of comma:
Under the new policy, the value of the inventories will be reduced and less extensive warehouse facilities will be needed.

The result is that the facilities are not now used to their capacity and the costs of operation are unduly high.

This sentence has two independent clauses:
1. "the value of the inventories will be reduced"
2. "less extensive warehouse facilities will be needed"

But "under the new policy" applies to both of them, so we do not cut off the second one by a comma.

"The result is" applies to both clauses. Do not put a comma between them.

Sometimes the introductory material applies to the first clause but not to the second. In that case the second clause should be cut off by a comma.

Correct use of comma:
In the opinion of the bank's counsel, the claim has no validity, and the suit is being defended.

We do not mean "in the opinion of the bank's counsel, the suit is being defended." The introduction applies only to "the claim has no validity." Cut off the second clause by a comma.

The two parts of a compound subject or predicate should not be separated by a comma.

Incorrect: Field representatives explain the program, and assist in conducting the meetings.

The notice was scheduled for issuance before September 19—, but was delayed for two months.

Field representatives explain and assist. The comma cuts off "assist" from its subject. Delete it.

The notice was scheduled but was delayed. Delete the comma. (Some writers just automatically put a comma after a date without reason.)
A descriptive clause is set off by commas; a limiting clause is not. A descriptive clause is one that is inserted merely to describe or explain. It could be omitted and the sentence would still make good sense. It needs commas to set it off from the rest of the sentence. A limiting or restrictive clause cannot be omitted; it is necessary to the sense of the sentence. It must not be set off by commas. Sometimes the same clause can be either descriptive or limiting, depending on whether commas are used. And the meaning will be different.

The short-term loans, which had not been paid, . . .

When commas are used, the "which had not been paid" merely describes the short-term loans. None of them had been paid.

The short-term loans which had not been paid . . .

Without commas, the "which had not been paid" is a limiting clause. Some of the short-term loans had been paid; the writer is speaking only of those that had not.

Read the two sentences above—with a pause at the commas in the first one, without a pause in the second one. See the difference?

The debits, representing payments to the collector, are posted from the disbursements register.

The phrase set off by commas merely describes the debits. The sentence means the same as if it had been worded:

The debits representing payments to the collector are posted from the disbursements register. They represent payments to the collector.

Without the commas, the phrase "representing payments to the collector" is limiting. The sentence now means the same as if it had been worded:

Those debits that represent payments to the collector are posted from the disbursements register. Other debits are posted from somewhere else.

Sometimes a comma is necessary just for clarity.

. . . duplication in tool designing and procurement of obsolete items

Without something to cut if off, the "duplication" seems to carry over. But we do not mean "duplication in procurement of obsolete items." Cut if off with a comma.

. . . duplication in tool designing, and procurement of obsolete items

Sounds like the committees have been placed in sealed vaults.

About two-thirds of the silver has been counted by committees formed for that purpose and placed in sealed vaults.

About two-thirds of the silver has been counted by committees, formed for that purpose, and placed in sealed vaults.
Semicolon

Semicolons are not used to separate series of long phrases just because they are long. Semicolons are used to separate them when there are commas within the phrases.

The agency provides services similar to those of private firms of attorneys; public accountants; and management, electrical, and civil engineers.

Even when there are commas within the phrases, semicolons are unnecessary if the phrases are distinctly separated by numbers (1), (2), and (3).

... associations which (1) process and market agricultural products, including grain, cotton, fruits, vegetables, and dairy products, (2) purchase, process, or furnish farm supplies, and (3) furnish a variety of farm business services.

Long independent clauses, which could easily stand alone as separate sentences, may be separated by semicolons.

Property account balances were not in agreement with supporting detail; the accounts receivable control balance was not in agreement with the aggregate of individual debtors' balances; and income and expense account balances were not in agreement with subsidiary unit records.

Hyphen

Authorities differ in the use of hyphens. Use of hyphens is largely determined by the personal preference of the writer. Use a hyphen when it is needed to make the meaning clear.

When two or more words are joined so closely that they have the effect of a one-thought modifier, they are usually joined by a hyphen.

- off-shore towing
- up-to-date information
- hour-for-hour basis
- higher-than-average income groups
- cost-plus-a-fixed-fee contracts

A hyphen is sometimes needed to distinguish the meaning of two different words.

- recollection; re-collection
- relaying; re-laying of rails

- resign; re-sign
- resort; re-sort

Units of double measurement are hyphenated.

- man-hour (time of one man for one hour)
- ton-mile (one ton hauled one mile)
Adverbs of quality and quantity are usually followed by a hyphen when they are joined to another word to modify a third word.

- good-neighbor policy (But: a good neighbor)
- high-cost power (But: power produced at high cost)
- low-rent housing
- long-term receivables

A word is usually followed by a hyphen when it is joined to a word ending in "ing" or "ed" and the two together modify a third word.

- ocean-going vessels
- cargo-carrying capacity
- slow-moving items
- time-consuming operations
- policy-making stage
- record-breaking volume
- hand-posted ledgers
- well-preserved buildings
- ill-conceived plan
- government-owned property

An adverb ending in "ly" is not followed by a hyphen; the "ly" takes the place of the hyphen.

- privately owned property
- the recently appointed director

The prefixes "non," "sub," and "inter" are not hyphenated except when followed by a proper noun or by a hyphenated expression. The same rule applies to "semi" and "intra" except that "semi" is also hyphenated before words beginning with "i" and "intra" is hyphenated before words beginning with "a."

- nonrevenue (But: non-revenue-producing)
- semimonthly
- semi-Tory
- semi-immersed
- subcommittee
- intraoffice
- sub-Atlantic
- intra-atomic
- interoffice
- inter-American
CHAPTER 16

Proceed With Caution

Language is a constantly growing, changing thing. A word or expression that was considered wrong ten years ago may be considered all right now. What makes it right or wrong? Common usage. This chapter deals with some usages that are in the process of change or that may eventually be changed. I do not present them as correct usages. I merely toss them out for you to think about. Use them or not, as you like, but proceed with caution.

Grammar texts tell us that "due to" is an adjective expression requiring a noun to which it can be attached and "owing to" is a participle referring to the verb or action; that "due to" should not be used at the beginning of a sentence because it is nearly always a dangling modifier. One eminent authority informed me that the distinction between "due to" and "owing to" is a grammatical nicety that modern writers have abandoned. "Due to changing conditions, the estimates often require revision." Such sentences are in common usage and are generally accepted.

Let's examine some more of these grammatical niceties.

Strictly speaking, like compares two things that are similar; as means in the same manner (one of the many meanings of as); and such as introduces an example. Do we need to make these distinctions to make the meaning clear? In conversation we are apt to use like in all three places.

Ocean canals, like Panama and Suez, handle a wide variety of ships.

Strictly speaking, we should say:

Ocean canals, such as Panama and Suez, handle a wide variety of ships.

If you leave it like, you will not be severely condemned.

Strictly speaking, "write like you talk" should be changed to "write as you talk." But that little word as has so many meanings. "Write as you talk" could be interpreted to mean "write while you are talking." The natural way to say it is the way we would say it in conversation "write like you talk."

In grammar school we had many lessons drilling us on the use of shall and will. Modern writers make little distinction between them. When in doubt, use will; it sounds more natural.

Whom is a word that is becoming archaic. Drop it from your vocabulary and use who without apology, if you are brave enough.

The first meaning of understand is "comprehend." Its use for "to be informed" was long condemned. But the dictionaries now give this as a second definition. "We understand that a qualified man has been hired" is considered to be acceptable.

Personnel means a body of persons employed in some service. The word is probably best used as an adjective, "personnel department," "personnel policies." Strictly speaking, it should not be used for individuals, persons, employees. But government agencies all use it this way. Expressions such as "these personnel," "the number of personnel" are
not good usage. There is one exception. Members of the armed forces are called "military personnel"; we cannot avoid that. Perhaps in time personnel will be generally accepted to mean persons.

Modern writers are beginning to drop the *ly* from some adverbs. The meaning is just as clear without it. "Drive slow." "Ship direct." Does that bother you? I would not yet dare say that to drop the *ly* is correct. But if you are a courageous, bold, pioneering soul, go ahead and drop it. Your writing will be in tune with the future.

We have been taught that some adjectives have no degree of comparison; that a thing is *accurate* or else it isn't; that it cannot be *more accurate*. If you want to be technically correct, if you want to please the purists, you must say "more nearly accurate." That sounds like an affectation. Let's say "more accurate." Can anybody possibly misunderstand our meaning?

*Quite* means entirely, completely. We were once admonished to avoid the expression "quite a few." But its continued use has made it an accepted term. The dictionary labels "quite a few" as colloquial.

There is an erroneous idea that if something is colloquial it is to be avoided; that it is provincial or slangy. *Colloquial* means conversational. The dictionary says that colloquial speech is "used in conversation among cultivated people." If a word is labeled "colloquial," that is something in its favor. Use it.

A report writer should be very discriminating in his use of slang. But once in a while a slang term will express an idea more effectively than anything else will. Many good words and expressions had their origin in slang. When you use a slang expression, do not put it in quotation marks. What do the quotation marks add? What do they say? They say to the reader, "I really know better; I am just being coy." Think three times before you use slang, then, if you use it, use it without being self-conscious about it.

Can we rely on the dictionary? The dictionary is a very useful crutch. It is something to lean on when we cannot stand on our own. But we need not be slaves to it. To contradict the dictionary solely for lack of knowing better is bad. But if you have a good reason, don't be afraid to contradict the dictionary. Words and their usage are in such constant process of change that a new edition of the dictionary is out of date by the time it is printed. Must we wait for a word to appear in the dictionary before we dare use it? Why can we not decide for ourselves whether a word or a phrase expresses exactly what we want to say, and if it does, just boldly use it, whether it agrees with the dictionary or not?
APPENDIX

Some Writing Problems

This appendix contains some examples of poor writing. All of them were taken from audit reports. The student can improve faulty writing habits by practicing on these problems. Revise them in accordance with the principles discussed in this booklet. They are keyed to the principles discussed in chapters 2 to 14.

CHAPTER 2

Arrange words in their best order.

2-1. Studies are made at the two locations of the experiment station of management problems.

2-2. No depreciation has been included in the accounts applicable to these items.

2-3. A new hospital was being constructed in each municipality during our audit to replace the present hospital structures.

2-4. Accumulated income from operations of $90,000 to June 30, 19—, . . .

Make it sound logical.

2-5. Annual charges include amortization within 50 years of the investment.

2-6. We have presented a summary to the president of the duplication of work involved in these activities.

2-7. These services are provided by the company to the president.

Say what you mean.

2-8. State offices, each in charge of a director . . .

2-9. The remoteness of the activity from the source of supply requires more emergency equipment.

Weed out excess words.

2-10. Similar adjustments would also be applicable to prior years.

2-11. Petroleum products, as in the previous year, were again the chief revenue-producing commodities.

2-12. Grants are made to individuals who are persons of considerable experience . . .

2-13. During the year a considerable amount of effort was made . . .

Say it in as few words as necessary.

2-14. The savings would be sufficiently great to warrant . . .

2-15. The company has no apparent means of obtaining recovery of these costs.
2 -16. The principal activities of these offices are executive in nature, but considerable work of an administrative nature is also carried out.

2 -17. The main reason for this type of operation has been for the purpose of distributing the excess . . .

Stop when you are through.

2 -18. . . . ordinances for a population totaling only 25,000 people.

2 -19. An annual inventory is prepared on a yearly basis.

2 -20. The land is not suitable for farming purposes.

2 -21. During 19— the agency made little progress on this project because of insufficient staff assigned to accomplish the objective.

Don't forget what the subject was.

2 -22. A study of tug and launch requirements should be made for the purpose of disposing of those in excess of the company's needs.

2 -23. The present method of preparing budgets is vested in the local departments and transmitted to the Governor for consolidation.

2 -24. The date authorizing appointments and promotions were made retroactive.

Prefer a positive statement to a negative one.

2 -25. It did not appear that the committee exercised any control . . . .

2 -26. We do not believe that the cost of establishing these records would result in benefits sufficient to justify . . . .

Usually avoid splitting a phrase.

2 -27. . . . by making loans to, purchasing the assets of, or making contributions to, such an institution.

2 -28. The company might again be faced with the need to acquire, or make loans leading to the acquisition of, large inventories.

Put the meat of the sentence at the end.

2 -29. The company was to terminate all activities except those connected with sales of housing units within one year.

2 -30. The company should develop an effective manual of instructions in which the authorities, responsibilities, and duties of subordinates are clearly stated.

2 -31. In all phases of our review of an agency's operations, the effectiveness of personnel utilization should be considered.

2 -32. An adequate study of the system of internal control is required in order that the full responsibilities of the auditor may be carried out.

2 -33. The Secretary assigned the responsibility for operating the power plant to the Bureau.
Revise these sentences to eliminate the suspense created at the beginning.

3 - 1. While our audit included other activities under the program, we have confined this report to . . .

3 - 2. Although such a manual was being prepared at the time of our 19— audit, it has not yet been completed.

3 - 3. Although the commissary division procures certain items locally, most of its merchandise and supplies are obtained from the United States.

3 - 4. While this concession did not empower the railroad to deny others the right to construct a canal, it specifically established the railroad's right to remuneration in consequence of damage to its monopoly.

Remedy the dangling construction by making the introductory phrase refer to the subject of the sentence or by revising the word order.

3 - 5. Since acquiring the homesteads, about 1,000 acres have been disposed of by the settlers.

3 - 6. After review and acceptance by the management, the department heads are responsible for carrying out the budget plan.

3 - 7. In order to attain more efficient operation, we are confident that you will give the above comments your careful consideration.

3 - 8. In addition to training courses, the school offers refresher courses.

3 - 9. In addition to new buildings, the company is modernizing its old structures.

3 -10. In addition to interest, the company paid a dividend.

3 -11. In addition to rail operations, the railroad operates river boats.

3 -12. In addition to these special sources of supply, the agencies of the government obtain supplies from commercial sources.

3 -13. Based on our audit, the company complied with appropriation limitations.

3 -14. Based on past performance, the Bureau has about a 2-year backlog.

3 -15. Based on the survey procedures now in effect, officials estimate it will take 30 years to complete the long-range program of surveys.

3 -16. Upon receipt of the coupons from the assessor, the taxpayer is informed by the collector of taxes of the delinquent tax liability. (The fact is that the assessor sends the coupons to the collector—not to the taxpayer, and the collector informs the taxpayer. Make it say that.)

Remedy the dangling construction by supplying the missing subject or by changing the introductory phrase to a complete clause.

3 -17. In prescribing this form, omission of the step was authorized.
3 -18. In taking the physical inventory, items which have already been sealed are not counted.

3 -19. In reviewing certain shortcomings in this region, the difficulties in dealing with personnel inadequacies were related to us.

3 -20. In reviewing the solicitation of bids, the list of bidders should be reviewed as to completeness and currency and it should be determined that specifications are sufficiently detailed and definite.

3 -21. In making this review, the specific requirements of the applicable appropriation must be understood.

3 -22. In order to discharge our full responsibility, it must be determined that expenditures are made in accordance with applicable laws.

3 -23. In reviewing the accounting for retirements of fixed property, it is desirable to obtain independent assurances that all important retirements have been recorded in the accounts.

3 -24. After assigning the number, the form is forwarded . . .

CHAPTER 4

Remedy the nonparallel construction.

4 - 1. . . . insuring, transferring, storage, and reconcentration of . . .

4 - 2. A newspaper article indicated that . . . . It also stated that . . . .

4 - 3. Limitations have been placed . . . . These restrictions were suspended. The reimposition of such limitations . . . .

4 - 4. About 30,000 accounts were classified as short-term loans, and about 900 accounts were recorded in the category of long-term loans.

4 - 5. One structure is known as the air gun building, and the other is referred to as the centrifuge wing.

4 - 6. At Branch A the rents collected are credited to the asset account; at Branch B the rentals collected are credited to the reserve account.

4 - 7. Part of the fixed assets consist of properties constructed; the remainder are comprised of properties acquired.

4 - 8. . . . 60 percent represented salaries and 38 percent consisted of operating expense.

4 - 9. Revenues earned from these sources exceeded $150,000 during 1955 and for 1956 were in excess of $125,000.
4 -10. (This one I heard on the radio advertising a loan agency having three offices.) At Office X Mr. A will assist you, at Office Y Mr. B will help you, and at Office Z Mr. C will aid you.

4 -11. Commissary employees make periodic visits to New York for consultation with the company's clothing buyers and to review styles.

4 -12. This agreement covered not only the assistance which would be furnished but also set up a plan of operation.

4 -13. This cost exceeds by $1.60 the daily rate charged for a private room and by $2.60 for that of a semiprivate room.

4 -14. An early effort of the Commission was directed to elimination of malaria and yellow fever and to improving general sanitation of the area.

4 -15. Advances were used for purchase of new equipment, payment of a loan, and the purchase of additional land.

4 -16. Our report consists of two parts: Part I containing the summary and recommendations, while Part II consists of general comments and financial statements.

4 -17. No adjustments were made because we realized that only part of the errors were disclosed.

4 -18. Published reports appear in either the Bureau's own publications or in journals of scientific and professional societies.

4 -19. . . . either purchased with their own funds or with funds advanced to them.

4 -20. The items were not available because they were either missing or had been reserved.

4 -21. The contracts should be amended to relate the escalator clauses to either a more satisfactory index or to audited changes . . .

4 -22. Permits are issued as soon as the necessary data is obtained, agreement on individual privileges has been reached, recommendation of the advisory board, and approval of the manager.

4 -23. This added service required the technician to determine necessity for the practice, selection of the site, supervision of the installation, and to certify as to the performance.

4 -24. No consideration has been given to decreasing expenses through consolidation of dual functions, eliminating waste, overlapping services, or decreasing the overhead.

4 -25. Functions of the airport are:
   1. Provides terminal airport facilities . . .
   2. Space and operating facilities are furnished . . .
   3. Provides various supply services . . .

4 -26. The most significant provisions of these laws are:
   1. The Treasury is required . . .
   2. The President is authorized . . .

4 -27. The actions include:
   1. The certificate of eligibles is examined.
   2. Follow-up letters are sent . . .
CHAPTER 5

Improve these sentences by putting them in the active voice. If you can find no true subject, supply one.

5 - 1. The payroll is prepared by the secretary from the attendance records.

5 - 2. The cost of section messes is prorated by the railroad to various operating accounts.

5 - 3. It has been observed that much of the equipment is frequently idle.

5 - 4. Internal procedural manuals should be studied, and full use should be made of available reports.

5 - 5. The procedures adopted to carry out the rental policy should be reviewed, progress reports should be examined, and it should be determined whether the agency is complying with prescribed policy.

5 - 6. An abstract should be prepared by an employee not connected with the billing or collection procedures for later comparison with the receipts issued.

5 - 7. We recommend that operation of the farms be discontinued and farm lands, buildings, and equipment be liquidated by the agency.

5 - 8. Included in the above tabulation are 650 housing units.

CHAPTER 6

Get rid of meaningless its and theres.

6 - 1. It is the management’s contention that . . .

6 - 2. It is only in this way that the actual costs can be . . .

6 - 3. It is the corporation’s policy to . . .

6 - 4. It may be possible to accept certification of outside experts.

6 - 5. It is possible for operating units to determine the items carried in stock by referring to printed catalogs.

6 - 6. In a memorandum accompanying this order, it was directed that . . .

6 - 7. It was explained by the buyer that . . .

6 - 8. It is now considered that the independent auditor has responsibility for the physical verification of inventories.

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6 - 9. It should be determined in the audit whether the procedures are being followed.

6 -10. In our analysis of the activities of an agency, it should be a basic objective . . .

6 -11. It has been ruled by the Court that . . .

6 -12. It is impracticable to account in detail for property units of small value.

6 -13. It is a top-management responsibility to authorize property acquisitions.

6 -14. If the performance of the management is unsatisfactory or weak in this respect, it should be recorded as a significant audit finding.

6 -15. It is the usual practice to delay the physical count in the shipping room.

6 -16. It is apparent that most medical services are rendered free because of the insignificant amount of fees collected.

6 -17. It will be necessary to examine and analyze transactions recorded during the month of June at a later date to determine ending balances.

6 -18. For the internal auditor's work to be other than perfunctory, it is important that it meet with acceptance by management.

6 -19. In any general discussion of control by management over the activities for which it is responsible, it is pertinent to refer to the function of controllership.

6 -20. There has been no change made.

6 -21. There is no report issued by the company.

6 -22. There were only three new cases opened.

6 -23. During the fiscal year there was collected $2,000 for stamp taxes.

6 -24. In the same period there was received the amount of $10,000 in defective checks.

6 -25. There is maintained in the office a petty cash fund for . . .

6 -26. There was a tendency for producers to concentrate their efforts in areas of consumer density.

6 -27. There was no reconciliation of inventory balances effected between the supply division and the accounting division.
CHAPTER 7

Make action words act. Get rid of most of the abstract nouns—not all of them. Also get rid of surplus the's and of's.

7-1. Distribution of the pay checks is accomplished by the treasurer's office.

7-2. Enforcement of the regulations is accomplished by . . .

7-3. Collection of this amount was not effected until 19—.

7-4. A reorganization of the Washington office took place.

7-5. If favorable refinancing of the notes cannot be effected . . .

7-6. The processing of retirement records would be performed more efficiently.

7-7. Informational distribution is accomplished through . . .

7-8. The procurement, distribution, and sale of the stamps are performed by . . .

7-9. We recommend that the computation and crediting of interest be performed at the end of each fiscal year.

7-10. . . . to effect the renewal of the loans.

7-11. Whenever it is possible to achieve standardization of equipment . . .

7-12. Reasonable adequacy in financial reporting will not be achieved until complete application is made of depreciation accounting to the company's plant investment.

7-13. The examination of financial transactions was conducted in Washington.

7-14. An effective integration and coordination of accounting, budgeting, and related functions was not provided.

7-15. Officials neglected to make determinations that the existence of violations resulted from incorrect interpretations and applications of the provisions of the price regulations involved.

7-16. The reduction in costs was due to absorption by the Company's own employees of administrative functions and performance by the Company's own legal staff of the examination of mortgages.

7-17. A determination of annual profits could not be made.

7-18. When a loss of stamps occurs . . .

7-19. . . . prior to the execution of the contract.

7-20. . . . subsequent to the acquisition of the truck.

7-21. A reconciliation had not been made of the kwh generation with kwh sales.

7-22. We are submitting this report prior to the completion of our audit.

7-23. Adjustments in tentative allocations have not been made.
7 -24. The original is transmitted to the taxpayer informing him of the recordation of the lien with the court.
7 -25. Distribution of costs of administrative services can now be made on the basis of benefits . . .
7 -26. This custom has been established since the acquisition of the islands from Denmark.
7 -27. No notice of obligation is prepared at the time of issuance of the emergency purchase order.
7 -28. Recovery of those accounts which we identified has been made.
7 -29. . . . responsible for the recruitment of employees.
7 -30. There is little justification for the demolition of units still having an economic useful life and the abandonment of a developed townsite.
7 -31. A great deal of unnecessary time is spent in the initial computation and subsequent adjustments to rates of pay.
7 -32. Recommendations for the improvement of personnel policies . . .
7 -33. Procedures for the handling of unclaimed checks . . .
7 -34. An agency having custody and use of public property is responsible for the safeguarding of it.
7 -35. The costs involved in the handling of requisitions . . .
7 -36. Records maintained for the recording of the receipts . . .
7 -37. The business involves the supplying of provisions to vessels.
7 -38. A transfer might require the hiring of additional employees.

CHAPTER 8

Take the stuffing out—one thought to one sentence. Break up sentences that are too long.

8 - 1. Many storage worksheets (documents which show grade, quantity, and location of the collateral and eligibility and other application data, which are the basic informational documents supporting the propriety of loans) either were not certified or were certified by unauthorized persons.

8 - 2. The office is burdened with many routine decisions and functions (example: determines employee training programs in mechanical devices for the new hospital) which could be delegated to the applicable departments.
8 – 3. The employment of these two technicians has continued during the entire 1956 fiscal year, in addition to which, in January 1956, the laboratory acquired the services of another entomologist formerly assigned to it by the Army whose salary will be reimbursed under the contract with the Army (as above).

8 – 4. The railroad executed an agreement with the city on March 1, 19—, whereunder the railroad transferred ownership of the waterlines, in return for which the city agreed to deliver the water required by the railroad for its facilities at the terminal at bulk rates, the payment of which would be waived until the charges for the water delivered equaled the estimated value of the waterlines transferred.

CHAPTER 9

Revise these floundering sentences.

9– 1. This case resulted in an overpayment of leave when he subsequently separated again and paid lump-sum leave which included leave previously paid at first separation and the accrual of leave when not employed in government service.

9– 2. Operating units can determine the items carried in storehouse stock by referring to printed catalogs of that division.

9– 3. After the preparatory work was completed the secretary recommended that the remaining functions be transferred. (Note: He made the recommendation before the preparatory work was completed.)

9– 4. Without expressing an opinion as to the validity of the railroad's contention, it should be pointed out that this amount is fairly in line with amounts paid by railroad corporations with comparable revenues for interest and taxes.

CHAPTER 10

Eliminate the jargon.

10– 1. The company has not as yet paid some $10,000 . . .

10– 2. . . . the operation of said facilities . . .

10– 3. If the net profit averages more than 10 percent, such excess must be repaid.

10– 4. Properties which should have been capitalized and the cost thereof recovered . . .
10-5. Surplus energy is to be disposed of in such manner as to encourage the most widespread use thereof at the lowest possible rates.

10-6. The central office engineers evaluate field performance and issue reports thereon.

10-7. Warehouses were seldom inspected after the commodities were stored therein.

10-8. It was noted with respect to many of the associations that the examinations were made . . .

10-9. During the year an amount of $100,000 was appropriated . . .

10-10. The proceeds are distributed on the basis of 40 percent to the state and 60 percent to the federal government.

10-11. Statutory limitations with respect to building alterations were violated.

10-12. It would appear that the risk of losses will be reduced under the revised method of operation.

10-13. In the event that the collateral taken over is placed in storage . . .

10-14. With respect to accounting, we stated in our previous report that the basic accounting structure is inadequate.

10-15. Five dwelling units were transferred pursuant to lease and purchase agreements.

10-16. Most of the officials were furnished a secretary on a full-time basis.

10-17. The accumulated depreciation has been reduced on an arbitrary basis as equipment is sold.

10-18. In many cases, supporting cost documents were missing.

10-19. In many cases the cost of major repairs to individual houses was greater than the rent.

10-20. In one case, a house was sold . . .

10-21. In some instances, trainees are sent to other countries . . .

10-22. Much work of a preliminary nature had been undertaken.

10-23. . . . physicians, accountants, and other positions of a professional nature.

10-24. The cooperative has not established any reserves for debt retirement or plant replacement purposes.

10-25. Pilots are unnecessary for a majority of the vessels.

10-26. Certain of the divisions carry inventories of materials and supplies required in their respective operations.

10-27. The matter of passenger tariffs was reviewed.

10-28. The factor of mounting costs, not compensated by adequate revenues, offset the additional income from increased volume of traffic.
10-29. During the course of our audit, we noticed the credit controls maintained by the company were lax in certain instances.

10-30. We explained the nature and characteristics of the operations of the corporation and commented with respect to its management.

10-31. . . . regardless of whether or not the employee has 15 years of service.

10-32. . . . types of properties, such as storage, generation, transmission, etc.

CHAPTER 11

Say it in simpler words.

11- 1. . . . We doubt that many of these surveys need be accomplished.

11- 2. . . . the deficient method of accomplishing adjustments and corrections.

11- 3. The audit for the fiscal year 19— will, for the first time, encompass these activities.

11- 4. The new controller has instituted a study . . .

11- 5. The company should effectuate fee revisions at the earliest practicable date.

11- 6. Terminations of leaseholds have been effected prior to their expiration.

11- 7. No segregation of equipment and structures is reflected in the property accounts.

11- 8. These amounts do not properly represent net income because they do not reflect certain expenses.

11- 9. The major portion of the company’s purchases were free from advertising requirements.

11-10. A considerable portion of the work has been accomplished.

11-11. . . . during a major portion of the fiscal year 19—.

11-12. The road is presently being used by school buses.

11-13. . . . income derived from the rendition of a wide range of services.

11-14. Upon discussion of this practice with various officials, it was stated . . .
CHAPTER 12

Rewrite in plain English instead of gobbledygook.

12-1. Mention of this was made to the board of directors in our last report for informational purposes.

12-2. In most cases under these contracts a portion of the profits are payable . . .

12-3. The reimbursement of the $——— was effected through the medium of note cancellations.

12-4. We are presently reviewing the action taken by the company to remedy the conditions herein described.

12-5. No recommendation is made with respect to the payment of interest on the emergency housing programs in view of the liquidating nature of their activities.

12-6. It is suggested that the management give consideration to the advisability of standardizing a number of journal entries (of a recurring nature) made monthly.

12-7. The hotel has been advertised, a resulting bid has been accepted, and a sales contract with respect thereto is being negotiated.

12-8. In the submission to the Congress of the corporation's budget for the fiscal year 19—, there were included summaries of approximately 70 different programs. In each summary there was a citation of the authority for the conduct of the program.

CHAPTER 13

Pesky words misused. Correct them.

13-1. All costs are not shown on the books.

13-2. All preparations had not been completed.

13-3. All of these funds were not appropriated.

13-4. All expenses are not classified as costs applicable to this program.

13-5. All accounting functions are not yet centralized under the control of the accounting officer.

13-6. No attempt will be made to mention all measures which might be taken to strengthen controls nor to point out all weaknesses in the controls.

13-7. We did not observe the taking of physical inventories or make physical tests of inventory quantities.

13-8. Property records have not been kept for equipment acquired in October 1940 nor for equipment purchased since that date.
13-9. The agency is not reimbursed for experiments conducted for other government agencies nor for those conducted for private industry.

13-10. The deficit does not include charges for certain services nor charges for interest-free capital.


13-12. These changes had not been made at June 30, 19—, and additional comments follow.

13-13. Most medical services are rendered free and only those who are in good financial circumstances are required to pay.

13-14. The cooperative is an independent organization and it has no financial relationship with other borrowers.

13-15. The former management did not adopt our recommendations . . . and this remains to be done by the new management.

13-16. Since 1905 to June 30, 1956, nine officials have been in charge of the program.

13-17. The practice does not permit the most efficient use of personnel as the normal flow of work is constantly interrupted.

13-18. The material had to be gathered over a period of time as it is not available from any single source.

13-19. We believe that capital acquisitions should not be recorded as project operational costs as their inclusion distorts cost of technical operations.

13-20. Losses in bad years can only be offset by better production during good years.

13-21. The differences can only be resolved through legislation.

13-22. Current interest income is only sufficient to pay current interest obligations.

13-23. The school teaches accounting, auditing, and other related subjects.

13-24. Interest income is taken into income as collected, $5,000 being received during 19—.

13-25. The buying clerk keeps a list of suppliers with most procurement done by telephone.

13-26. The present rates were established in 1948 with no revision since then.

13-27. The board should confine itself to policy-making functions with administrative functions centered in the officers of the company.

13-28. Administrative expenses were $600,000 with $335,000 charged to operations and $265,000 charged to construction.

13-29. The amount reported for equipment is based on a physical inventory taken in 1950 with only arbitrary adjustments made for acquisitions and disposals since that date.

13-30. There is no uniform record in the purchase section which shows the potential source of supply for items to be purchased.
13-31. The company had an operating loss each year which was more than offset by . . .

13-32. Contracts were made with individual bus owners under which the transportation division receives . . .

13-33. The operating expenses amounted to $450,000 from inception to June 30, 19—, which expenses have been paid . . . .

13-34. The corporation received a grant of $500,000 to cover its estimated loss for the fiscal year which was offset in part by the repayment of $55,000 representing the excess of its estimated loss over the actual loss. (Note: What was offset?)

13-35. The agency paid short-term interest rates on funds borrowed from the Treasury, which rates were less than . . .

13-36. The railroad had on hand 10,000 tons of rail classified as second-hand and 12,000 tons of rail which was classified as scrap.

13-37. The net gain from these operations was $40,000, which was exclusive of any portion of the overhead expenses.

13-38. Where an obligating period is a fiscal year . . .

13-39. Where payments under a contract are made to an assignee . . . .

13-40. Our review has not been fully completed. Accordingly, we are not in a position to state . . . .

CHAPTER 14

Correct the bad grammar.

14- 1. A card is prepared for each item and the vendors inserted under the commodity.

14- 2. These proceeds are now included with other receipts and settlement made quarterly.

14- 3. . . . until engineering surveys have been completed and the work accepted.

14- 4. The officers of the company are elected, and their compensation fixed, by the board of directors.

14- 5. The fees paid for similar work has varied greatly.

14- 6. Each of the two audits to date have resulted in . . .

14- 7. No major repair work or painting was done since 19—.

14- 8. Production of the first 15 planes was by XYZ Aircraft Company.

14- 9. Salaries paid the staff have been at regular rates.

14-10. The offices are staffed by from two to ten employees.

14-11. The increase in interest was due to a large amount of tax-exempt securities being marketed.
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