

Style Manual

Version 3.1
November 2009



Acknowledgements

The first edition of Treasury's Style Manual was developed by Adrian and Robyn Colman of Word Wise in 2000. In restructuring and expanding the manual, the general pattern established by Word Wise has been retained, along with a majority of original entries. Our ongoing debt to the Colmans is acknowledged.

As with the first edition, the Commonwealth Government's Style manual for authors, editors and printers and the Macquarie Dictionary have been used as standard references.

In updating the entries, a number of recently published texts were consulted:

My Grammar and I (or should that be 'Me'?)
by Caroline Taggart and JA Wines;

the little green grammar book
by Mark Tredinnick;

The elements of style
by W Strunk Jr and EB White;

and

Writing at Work
by Neil James.

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ISBN 0 7246 5999 4

Published by the Department of Treasury and Finance

GPO Box 147
HOBART TAS 7001

The *Style Manual* was first published in December 2000. Version 2 was released in October 2007 and updated in February 2008. Version 3 was released in September 2009

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The *Style Manual* is prepared and updated under the direction of the Assistant Director, Office of the Secretary.

Please forward suggestions for improvement to the Office of the Secretary email:
secretariat@treasury.tas.gov.au

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Purpose and content

Style manuals are practical reference books outlining rules and preferences for spelling, grammar and syntax and offering advice on how to write effectively and persuasively. Organisations that consider writing to be an important function, usually prepare an in-house style manual. As well as promoting “correct” usage, having an in-house style manual makes it possible for employees to maintain accuracy and consistency in the tone, content and structure of their writing.

The Department of Treasury and Finance’s *Style Manual* was developed in 2000 and since then has been updated regularly. It provides an authoritative and comprehensive source of advice on the Treasury house style – the rules and preferences that need to be applied to all documents (including emails, faxes, memoranda, letters, reports and web pages) prepared on behalf of the Department. In many cases Treasury’s style requirements are a preferred choice from among a number of equally correct alternatives. However, once this choice has been made, it is very important that writers and those who quality assure documents apply that choice consistently. The alternative means exposing the Department – and senior officers – to the charge of being inaccurate, inconsistent or even unprofessional.

Accurate expression and easy-to-read page layouts favourably influence the way a document is received. The converse also applies: poorly expressed and formatted content leaves readers inclined to quibble over detail instead of responding to substance. Inconsistencies in spelling, punctuation and heading styles are a distraction and it is frustrating to have to interpret ambiguities arising from poorly thought through grammar and syntax. Above all, where government documents and policy are concerned, there is no room for the differences of interpretation that unintended ambiguity gives rise to.

In this third edition of Treasury’s *Style Manual*, the content has been updated to reflect technological and other developments at Treasury, as well as changes in the requirements of the Tasmanian Government. It also includes some additional entries requested by users. The Manual now incorporates all externally-defined rules, standards and legislated requirements that apply to government documents produced in Tasmania. It also directs users to other sources of advice for preparing specific types of documents, such as *Our identity – Treasury and Finance style guide* (accessed at [TresNet > Corporate Information Support](#)); and the *Correspondence Manual*; the procedural documents, *Preparing a Cabinet Minute*; *Preparing a Cabinet Advisory*; *Preparing a Ministerial Briefing*; and a *Guide to Preparing Notes on Clauses* (all accessed at [TresNet > Office of the Secretary](#)). To enhance the usefulness of the *Style Manual* as a practical reference tool, an additional section, “Style Sheet” has been added to provide direct access to the Treasury rules and preferences.

The content of the *Style Manual*

The main purpose of the *Style Manual* is to provide advice on how to write simple, clear, accurate and efficient English in a consistent and easily comprehended style. The manual therefore includes the following categories of information:

- specific style requirements for Treasury documents, including preferred spellings;
- advice on correct grammar and syntax, including avoiding inappropriate word choice;
- definitions of technical terms;

- the characteristics of accessible, readable, plain English documents;
- requirements for publication and release;
- specifications mandated for the presentation of Tasmanian Government documents, along with the legal requirements that apply to publications in Tasmania;
- requirements specified in other Treasury guidelines, manuals and policies; and
- a bibliography on writing, usage, style, copy-editing and dictionaries.

The guidance on spelling, grammar and syntax is provided as a list of alphabetical entries by topic. These “Style rules and advice” provide solutions to identified problems, with many entries having been derived from the practical problems people at Treasury have encountered when drafting emails, letters, memoranda and reports. In many of the entries, examples have been included that illustrate “good” and “bad” usage, and demonstrate effective and accurate English. The symbol ☹ alerts you to what not to write.

Appendix 1 outlines the legal requirements that apply to publications. Appendix 2 is a bibliography of recommended publications on writing and usage and includes style guides, copy-editing advice and dictionaries. Appendix 3 is a glossary of grammatical terms.

Appendix 4 is a ‘Style sheet’ and Appendix 5 an index.

The “Style Sheet” summarises the main style “rules” and provides a consolidated list of preferred spellings.

In developing the Department’s *Style Manual*, the main guide and standard has been the *Style manual for authors, editors and printers* (John Wiley & Sons Australia, Ltd, sixth edition, 2000, 2006). Some entries have been taken directly from this manual. Where word meanings have been provided these come from the *Macquarie Dictionary*. Other style manuals and grammar guides have been used as sources and these are acknowledged on page 2, with full bibliographic details provided at Appendix 2.

Finding your way around the *Style Manual*

When accessing an electronic version of the manual, use the “Edit > Find” facility to search the text for a topic or scroll directly to an alphabetical entry. Most entries include cross referencing to related topics – the “see” references at the end of an entry. In some cases additional sources of information on the topic have been noted as “see also” references.

To find out what Treasury’s “rules and preferences” are, go to the first page of the Style Sheet for a summary. For those interested in improving the readability of their writing, go to the list of entries in the category, “Advice on plain English and readability”. For information on correct grammar, syntax and word choice go to “avoiding common errors in grammar and syntax” and “avoiding errors associated with word choice”.

A quick tip

Treasury’s preferred writing style is one that is precise, clear, readable, efficient and persuasive. To assess whether your writing shares those qualities, ask yourself this set of questions before forwarding your document for quality assuring:

Have I said what I meant to say?

Have I put it as concisely as possible?

Have I put things as simply as possible?

Is it appropriate for my audience, as well as my purpose?

Style rules and advice

Abbreviations, contractions, acronyms and initialisms

Abbreviations are shortened forms of words that include the first letter and some other letters but not the last letter: for example, *fax* instead of facsimile; *tel* for telephone; *para* for paragraph; and *Sept* for September. Contractions consist of the first and last letters (and sometimes other letters): such as Ms Rd St Cwlth dept

Acronyms are strings of initial letters (and sometimes other letters) that are pronounced as a word: such as Telstra, COAG, HRIS, DPAC, UTAS, HoTARAC, NAB and Tascorp.

Initialisms are strings of initial letters (and sometimes other letters) that are not pronounced as a word: such as CMG, CSO, EEO, KPMG, GBE, FTE, GST and TI.

In general, **omit full stops** in initialisms, acronyms, abbreviations and contractions.

Full stops are not used after the initial letters of given names: Mr R P Black; Ms N A Southing.

However, **retain the full stops** in the abbreviations “p.” [page] and “pp.” [pages], in accordance with international practice.

Examples:

Pty Ltd Inc 3rd edn ABS Cat No Ext [for a telephone extension]

Abbreviated expressions from Latin:

eg etc et al ie NB no [in the sense, *number*] pm am

CGC COAG EEO FOI FMAA GBE IT NCP MAIB Cwlth

UK USA

PhD BCom LLB BL

Dr Mr Mrs Ms Professor J K Smith – the title “Professor” should **not** be abbreviated.

The Hon Michael Aird MLC

The Hon Lara Giddings MP

Michael Aird MLC

Lara Giddings MP

Note the term ‘Honourable’ is used in legal agreements and in Minutes to the Treasurer, the addressee being Hon Michael Aird MLC.

For additional guidance in the correct use of the abbreviation “Hon”, and the acronyms, MP and MLC, go to TresNet > Office of the Secretary > Departmental Guidelines > Procedures: using the term “Honourable” and applying post-nominals.

When abbreviating the names of the Australian states and territories for addresses in correspondence, Treasury uses the standard that suits the mail sorting equipment at Australia Post.

NSW VIC QLD WA SA TAS ACT NT

However, in the main text of a document it is preferable and reader friendly **not** to abbreviate the names of Australian states and territories. Exceptions include where the abbreviation is part of the official name of an organisation or is included in the name of an Act, as in: NSW National Parks and Wildlife Service; *Wildlife Act 1974 (NSW)*.

To abbreviate the name “Department of Treasury and Finance” in documents, use “Treasury” or “the Department”. These are the only abbreviations of “Department of Treasury and Finance” approved for use in Treasury documents.

⊗ Do **not** use the acronyms DOTAF or DTF.

When an acronym is to be used frequently throughout a formal report that is being written for a specialist audience the full name should be spelt out when the reader first encounters the term in the document. There is no need to include the acronym in brackets. For example: “Tasmania’s entry into the National Electricity Market occurred ... The NEM has been”

However, if the name is going to appear only a few times it is best **not** to use the acronym, even when the document is being written for a specialist audience.

When the intended audience for a report is the general public it is recommended that the use of acronyms, contractions, initialisms and abbreviations be avoided, or at the very least kept to an absolute minimum. It is usually best not to use them in general correspondence or in documents such as the Department’s Annual Report, except where the acronym, initialism or abbreviation has been accepted as a formal word (as is the case with *fax* and *phone*.)

There are a few acronyms and initialisms that have become independent of their origins, such as scuba, sonar, radar, laser, Qantas, cd-rom, DVD; ANZAC, UNESCO, ASIO, GST, ABS, CSIRO, CPI. These are accepted as words in their own right and do not need to be spelt out.

For additional information on standard abbreviations, acronyms and initialisms, go to: TresNet > Office of the Secretary > Treasury approved acronyms and abbreviations; OR access *Treasury approved acronyms and abbreviations* at TRIM 07/3283 (V6)

See Department of Treasury and Finance; Per cent versus %.

Access for the print disabled

Treasury’s *Disability Plan* specifies the need to ensure that people with disabilities have equity of access to written information about the services provided by Treasury. To view Treasury’s *Disability Plan*, go to TresNet > Office of the Secretary.

The category of “print disabled” covers a broad range of disabilities. Among those considered to be print disabled are people for whom English is a second language; those who have had minimal education; those who are mildly intellectually disabled; those who have difficulty processing visual information because of age-related or other forms of vision deterioration; and those who have a vision processing impairment, such as dyslexia.

When preparing written information for the general public – particularly if it is about a change in government policy – it is important to consider the needs of the vision impaired and others with print disabilities. This applies whether the documents are to be in print or electronic formats. In some instances the preparation of a version of a document specifically for people with print disabilities might be justified, and should always be considered. An example would be the release of a pamphlet informing the public about major changes to water and sewerage services.

The main requirements of the print disabled are summarised on Vision Australia’s website: www.visionaustralia.org.au. The primary requirements are the use of plain English and taking particular care with the design of the document.

Writing in plain English

When compared with the writing style characteristic of most government publications, a plain-English document suitable for the print disabled will:

- use specific and direct language and avoid jargon;
- use simpler words and shorter sentences and paragraphs;
- use the bullet list format for the main meanings;
- prioritise key points; and
- include examples.

For further information see “Plain language in communication: guide” on the Department of Premier and Cabinet’s website.

The design of documents

Vision Australia’s “readability guideline” for designing accessible text for the print disabled specifies the following:

contrast	high contrast text: black on white is best where colour is used, restrict its use to headings and headlines, select a text colour that is significantly lighter or darker than the background colour avoid using background colour
type face	12 point minimum, with 16 or 18 point for documents designed specifically for the vision impaired avoid using italics or all capital letters in the body of the text use bold for emphasis
font	sans serif such as Arial and Verdana
spacing	use standard default settings for the space between letters (not “condensed font” or “widely spaced font”) have consistent spacing between words (take extra care when text is justified left and right)

- leading** Increase the space (the leading) between lines of type to minimise the density of the text
with standard settings, the leading is usually two points more than the size of the font, for example 12/14 or 18/20
- justification** unjustified text is usually best – flush to the left hand margin, ragged right
when text is justified left and right, make sure that the spacing between words is even
- page margins** extra wide to provide more white space on the page
- paper choice** matt paper stock is recommended
avoid glossy paper

In general, Treasury’s style requirements for the design and layout of documents are in accordance with Vision Australia’s requirements for the print disabled.

See Readability; Correspondence; Correspondence templates, Typographical style, Capital letters; Underlining, Lists and punctuation; Headings

For further information on access for people with disabilities, go to www.dpac.gov.au > public sector staff > communications and marketing unit > whole of government communications policy > communicating with people with disability: guidelines for alternate format material.

See also Style manual for authors, editors and printers, 6th edn, pp. 60, 324–32, 430–1.

Acts, Regulations and Bills

When Acts or Regulations of the Commonwealth and state parliaments are being named in Treasury documents, they should be given in italics, provided they are named exactly and include their dates.

For example:

Gaming Control Amendment (Tasmanian Gaming Licence Taxation) Act 2000

Vehicle and Traffic (Driver Licensing and Vehicle Registration) Regulations 2000

... as required by Section 10, subsection 1(b), of the *Debts Duties Act 2001*.

... the *Airlines Equipment Amendment Act 1981* (Cwth), Section 19, subsection 1, paragraph (a), subparagraph (ii).

Do not use italics for the names of Bills or for an Act or Regulation that is named informally and does not include the date.

Examples:

Under Clause 4 of the *Local Government (Rates and Charges Remissions) Amendment Bill 2001* it had been proposed that ...

... under provisions of the Public Sector Superannuation Reform Act.

... and Clause 6, subclause 1, of the Schedule requires that ...

When citing divisions of Acts and Ordances, the recommended style is:

Section 4 of the Commonwealth's *Copyright Act 1968*

In ss 4–7 of the *Copyright Act 1968* (Cwlth)

The *Copyright Act 1968*, s 4 ...

Section 4 of the *Casino Control Ordinance Act 1988*

In s 4(2) of the *Casino Control Ordinance* and s 4(2),(3)(a) of the *Casino Control ...*

See also Capital letters;

Italics; Legislative authority.

More extensive guidance on the conventions governing the naming of legislation and references to legal authorities can be found in the *Style manual for authors, editors and printers*, 6th edn, Chapter 12, Methods of Citation, pp. 224–6.

Adverse and averse

Both *adverse* and *averse* must be followed by "to". However, it should be noted that the two words have very different meanings.

Adverse means opposed or unfavourable: An *adverse reaction* to a proposal is one that is hostile.

Averse means unwilling, reluctant or disinclined: He's not *averse* to the idea.

Note: *averse* cannot be applied to a noun: it is *adverse* comment, **not** *averse* comment.

Affect and effect

The use *effect* (verb) for *affect* is a common mistake.

Ill health has *affected* (**not** *effected*) his career.

But: Ill health has had an *effect* on his career.

The verb *to affect* means to act upon or influence, often in an adverse way.

The decision *affected* workers in all industries.

I was very much *affected* by the glorious singing.

The verb *to effect* means to cause something to happen or to accomplish something or to bring it about.

He was well out of the crease, but *effected* a brilliant recovery to avoid being stumped.

After much litigation, a settlement of the dispute was *effected*.

He *effected* an escape.

The noun *effect* means a result or an outcome or a consequence.

The *effect* of this decision was lamentable.

He put his plan into *effect*.

The noun *affect* (with accent on the first syllable) is a technical term in psychology, meaning the emotion or feeling associated with an idea or a set of ideas.

Agency, department, authority, and government business

The concepts – *agency*, *department*, *authority* and *business* – have everyday meanings (as listed in dictionaries). However, when used to refer to entities in the public sector, they are technical terms with meanings established in legislation.

Within the Tasmanian public sector, entities are classified according to the type of activities that they undertake. *Agency*, *department* and *statutory authority* are entities within the General Government Sector and provide public services that are mainly non-market in nature; are for the collective consumption of the community; or involve the transfer or redistribution of income. General Government Sector entities are financed mainly through taxes and other compulsory levies.

Agency is the broader term: a *department* is always an *agency* but an *agency* could be a *department*, a *statutory authority*, or another form of government entity. *Department* refers only to those entities that have “department” in their name.

Departments are established by order of the Governor under the provisions of the *State Service Act 2000*, on the recommendation of the responsible Minister. Departments provide goods and services to the public, to private businesses and to other government bodies.

Each General Government Sector *statutory authority* is established under specific legislation that defines the purpose of the authority and the general functions for which it is responsible.

The General Government Sector currently comprises “departments”, “other agencies” and “statutory authorities”. In addition to the General Government Sector, the Tasmania State Sector encompasses the Public Financial Corporations Sector and the Public Non-Financial Corporations Sector.

Government Business Enterprises are a specific category of *statutory authority*: in addition to their own enabling legislation, they are subject to the *Government Business Enterprises Act 1995*. GBEs operate principally on the basis of funds derived through their operations.

State-owned Companies are subject to corporations law, and operate principally on the basis of funds derived through their operations.

The term, *government business*, is used to refer to both State-owned Companies and Government Business Enterprises.

The term, *central agency*, is sometimes used to refer to the Department of Premier and Cabinet and the Department of Treasury and Finance.

For more information on the Tasmanian State Government Sector, go to the *Guide to the Budget*, accessed on www.treasury.tas.gov.au > Budget and Financial > Tasmanian State Budget. Tasmanian legislation can be accessed at www.thelaw.tas.gov.au.

All right and alright

All right is an adjective that has a range of meanings:

Satisfactory, but not outstanding: His work is *all right*, but not worth a raise.

Safe (of a situation): The inspectors left and it was *all right* to continue.

Of a person:

safe or unhurt: She was *all right*, despite her fall.

settled, agreed upon: the meeting's *all right* for Monday

not lacking for anything: If you are *all right*, I'll go to ...

acceptably, satisfactorily: her work was *all right*

Alright can be an adjective, adverb or interjection. It is often used instead of *all right*.

However, according to the *Macquarie Dictionary* *all right* remains the preferred spelling in Australia and, as such, it is the preferred spelling for use at Treasury.

Always and all ways

Always is an adverb that means “all the time, every time, on every occasion, often or repeatedly”.

For example:

She *always* works on Saturday.

You *always* say that.

He is *always* helpful.

All ways is a phrase meaning “in every possible way”.

We've tried *all ways*.

Ambiguity

There is no simple formula for avoiding ambiguity (accidental double meaning), so every writer has to be vigilant, as do quality-assurers, editors and proofreaders, especially when checking a document that has been hurriedly drafted.

Some classic instances of unintended double meanings are:

- ⊙ There was a meeting about the worrying of sheep in the Minister's office.
- ⊙ [Sign beside a lift] DO NOT USE IN CASE OF FIRE
- ⊙ Lawyers who ought to know better often make this error.

Note: The last of these three examples confuses the sense by omitting the parenthetical commas that should enclose the phrase “who ought to know better”. The intended sense is that all lawyers should know better than to leave out necessary punctuation, not just some of them.

Be careful when using the passive construction. It can cause ambiguity by submerging responsibility for an action. Avoid it in favour of the “active voice”.

Passive: Further investigation will be required to determine the cause of the electrical fault.

Active: Our maintenance section will investigate the cause of the electrical fault.

Be careful not to misplace the verb in a sentence.

Misplaced: No exemptions *were approved* from this requirement during 2007–08.

Correct: No exemptions from this requirement *were approved* during 2007–08.

Whenever you want to put two parallel ideas into a sentence check the order of words. In the first example (below), the intended parallel structures (neither/nor) are at odds with the sequence of words.

Misplaced: The committee would consent *neither to* adopting the new policy *nor* reaffirm the old one.

Correct: The committee would *neither* consent to the new policy *nor* reaffirm the old one.

Be extra careful when tempted to start a sentence with a participle (the parts of a verb that end in *-ing*, *-ed*, *-en*, *d*, or *t*). Always recheck to make sure that you have related the participle to its correct subject. This error is known as the “dangling participle”.

Here are some examples of how **not** to write sentences beginning with participles:

Running across the road, *the car* knocked him down.

Being stolen, Westpac refused to honour the note.

Deciding that the legislation needed to be changed, the appropriate documents were requested by the Minister.

Corrected, these sentences could read:

While running across the road, *he* was knocked down by the car.

Because the note was stolen, Westpac refused to honour it.

The Minister, having decided that the legislation needed to be changed, *requested* the appropriate documents.

When a participle is used within a sentence, ambiguity can also occur, this time because of misplacement, as in this example:

The Committee agreed to a proposal for a report on the year-to-date status of breaches *to be provided* to each audit committee meeting.

Corrected: The Committee agreed to a proposal for a report *to be provided* to each audit committee meeting on the year-to-date status of breaches.

See Grammatical agreement; Dangling participle; Comma.

Amount

See Number; Measurement

Ampersand

The ampersand (&) is commonly called the “and sign”. The preference at Treasury is to use the word “and” rather than the ampersand (&). An exception is where an ampersand is part of the formal name of an organisation. For example: *Standard & Poor’s*; *Foot & Poynter Pty Ltd*; *B & M Coin Amusements*; *Oceana Health & Fitness*.

Annual Report

The Department's Annual Report is the Secretary's accountability report to the Treasurer for the financial year. It is an authoritative document containing information on the performance of the Department in delivering the Outputs that were funded for the previous year; information on a range of performance measures and other legislated requirements; and the Department's audited Financial Statements. An overview of the responsibilities of each branch and division is also included, as well as lists of legislation for which Treasury has responsibility; speeches delivered during the year; and documents that were published. An outline of what each Branch was funded to do during the financial year is provided in the Branch Operating Plan.

The main content of an annual report is specified in legislation, regulations and instructions. These include the *State Service Act 2000*, *Financial Management and Audit Act 1990*, *Public Interest Disclosures Act 2002*, *Public Sector Superannuation Reform Act 1999*, *Freedom of Information Act 1991*, *State Service Regulations 2001*, and Treasurer's Instructions.

Planning for the Annual Report begins in April; the preparation of the text starts in June and the document is completed in time for the Treasurer to table it in Parliament no later than 31 October.

Production of the Annual Report is coordinated by the Senior Executive Officer, Office of the Secretary. An advisory committee is appointed each year and a senior officer from OTS carries out the functions of Executive Officer. Every Branch Head and many other officers of the Department are involved each year in preparing the text and performance information included in the Annual Report.

Only a small number of copies of the Annual Report are printed. Members of the community and Departmental officers can access an electronic version at www.treasury.tas.gov.au/annualreport.

Apprise and appraise

To be *apprised of* a problem is to be told about it. To *appraise* a problem is to evaluate it.

Apprise is a verb that means to notify (someone of something), to inform or to advise. It is usually followed by "of".

The members of the Committee will need some time to *apprise themselves of* the political situation.

Appraise is a verb that means to estimate the value of something; to assess the quality, size, weight and so on of something; or to form a judgement about it. For example:

We should *appraise* the various options for service delivery before we make a decision.

There are difficulties in establishing how best to *appraise* the evidence.

These two verbs are often confused. The most common error is the use of *appraise* when *apprise* is meant.

⊗ He asked the assistant to keep him *appraised of* developments.

This inaccurate sentence can be corrected in a number of ways. For example:

He asked the assistant to keep him *apprised of* developments.

He asked the assistant to keep him *informed about* developments.

Apostrophes

The apostrophe can be used to:

- show the omission of a letter or letters, as in: *don't, you'll* (see also *its versus it's*).
- show when a singular common noun is possessive, as in the *Government's policies*.
- show plural possession, as in: *all the governments' budgets* (see also, below, the apostrophe of possession *after words ending in "s"*).

Using the apostrophe to show contraction

Knowing when to use an apostrophe to indicate that some letters have been omitted doesn't seem to be a problem for most people. Hence we rarely make mistakes when we write *shan't* (for 'shall not'), *they're* (for 'they are') and *o'clock* (for 'of the clock'). But there are a few complexities where the correct form is not always obvious.

For example,

Many people get confused about when to add an apostrophe to "its". The apostrophe indicates a contraction: *it's* is the contracted form of *it is* or *it was* or *it has*.

When there is a duplicated letter in the middle of a contraction we need to use an apostrophe to show that there has been an omission. Thus we write *A'asia* rather than *Aasia* (for Australasia). But the apostrophe is **not** used to indicate missing letters when there are no adjacent repeated letters: hence we write *Cw'lt* **not** *C'wlth*, *M'tn* **not** *M'tn* for Mountain, *dept* **not** *dep't* for department, *Crt* **not** *C'rt* for Court.

Note: it is **not** appropriate to use contracted words in formal documents prepared on behalf of Treasury.

The apostrophe of possession

After words ending in "s": When writers of formal documents experience anxieties about apostrophes, it is usually where an apostrophe of possession comes after the terminal "s" in a plural. For example:

- the visitors' cars
- the agencies' managers' meetings
- a workers' compensation case
- or when the apostrophe is needed in a surname that happens to end in "s", as in:
 - Don Humphries' submission John Reynolds' book Rex Griggs' house
 - Charles Dickens's novels Sally Jones's computer Peter Phillips's car
 - Charles's birthday

The repetition of the terminal "s", as in the last three examples, is a standard Australian usage, but only with those words where we feel a need to add an extra "es" when the word is spoken.

As a general rule, apostrophes should **not** be used before the "s" of a plural word. For example:

- apples and oranges **not** apple's and orange's.

The only exception to this is for letters of the alphabet. For example:

- Dot the i's and cross the t's.

Be very careful **not** to use an apostrophe before the “s” in the plural form of initialisms such as FTEs or CSOs. Whenever you are tempted to add an apostrophe before the “s”, please double check the meaning of your sentence to assess whether the shortened form is a plural.

Joint ownership: *When there is “joint ownership” of two or more items, the apostrophe is attached only to the last noun in the group, as in: “... the Tasmanian and Victorian Governments’ concurrence”.*

- But in a complex possessive, where the ownership is **not** joint, each noun has an apostrophe +“s”, as in:
- the Government’s and the hospitality industry’s attitudes
- the difference between an agency’s and a local council’s auditing procedures.

Absolute possessives: Given the rule about using apostrophes to show possession, it could seem that an apostrophe should be used before the “s” in words such as *yours, his, hers, theirs, ours, its* and *whose*. But these words are “possessive pronouns” or “absolute possessives” and do **not** need an apostrophe.

Notice that “its” is a possessive pronoun (or absolute possessive) just like *yours, hers* and *theirs*. Don’t be tempted to hedge your bets and add an apostrophe – it will always be wrong. “It’s” is the contracted form.

However, to make things a bit more complicated, in the following pronouns – *one’s, someone’s, everybody’s* and *nobody’s* – you **must use** an apostrophe to show possession.

Acronyms and initialisms as possessives: Acronyms are strings of initial letters (and sometimes other letters) pronounced as a word, such as Telstra, COAG, HRIS, DPAC, UTAS, HoTARAC and Tascorp. Initialisms are strings of initial letters (and sometimes other letters) that are not pronounced as a word, such as CMG, CSO, EEO, KPMG, GBE, FTE and GST.

With acronyms and initialisms, corporate bodies and collectives are treated as being singular and the possessive is shown by using an apostrophe in the conventional way. For example: *KPMG’s* contract; *UTAS’s* policies; *DPAC’s* reporting requirements; *Tascorp’s* responsibilities; *CMG’s* meeting schedule; the *AFL’s* recruitment process.

Avoid this kind of structure if you can: *Aurora Energy Pty Ltd’s* policy is ... , Why not be more direct and say: *the policy of Aurora Energy Pty Ltd*? It is also appropriate to use *Aurora Energy*, the company’s registered trading name.

See above for avoiding the use of the apostrophe of possession when the acronym or initialism has an ‘s’ because it is a plural (as in FTEs and CSOs)

Nonpossessive and generic phrases: *Where a noun (particularly a plural noun) is more descriptive than possessive, contemporary Australian English omits the apostrophe. This is because the phrase involves a noun having an association with the words that follow rather than any direct ownership. Some examples with plural nouns:*

Visitors Car Park travellers cheque driver licence

If each of these examples is rephrased to include a preposition, *for* would be used rather than *of*: as in, Car Park *for* Visitors; cheque *for* travellers, licence *for* a driver. However, when these nouns are used in a non-generic sense, they are possessive and an apostrophe will be needed, as in: “our visitor’s cheque was lost”; “the young driver’s licence”.

Note: in recent (2008) Australia-wide legislation, the term “driver licence” was adopted for use as the name of the document that licenses a vehicle driver, replacing the former “driver’s licence”.

The error of using the apostrophe of possession when the noun is descriptive is referred to as the “false possessive” – as in Melbourne’s Tullamarine Airport. Rather than belonging to Melbourne, Tullamarine is the airport at Melbourne or for Melbourne, as in the Melbourne Tullamarine Airport.

Expressions of time: It used to be conventional to use an apostrophe in expressions of time involving a plural reference. These apostrophes are now usually left out as the sense of these phrases tends to be more descriptive than possessive.

six weeks time two years holiday nine days notice

However, when the time reference is in the singular, the apostrophe should be retained. This is to identify the noun as being singular. For example:

tomorrow’s date a day’s journey the year’s Budget cycle

Apostrophes and geographic place names

Apostrophes have almost been eliminated from geographic place names – mountains, rivers, towns, streets and so on. In Tasmania, this rule has been followed by the Nomenclature Board since the 1940s, when aerial mapping started and it was found that placing apostrophes on maps caused confusion. So now we have Arthurs Lake, St Valentines Peak, Cramps Bay, Old Mans Head, St Pauls Dome, Goulds Country, St Helens Court, Dorans Rd, and so on.

Following a ruling by the Australian Geographical Names Board in 1966, this convention has been applied across Australia. The only apostrophes to survive are ones used to show an elision, or omission, such as *O’Connor* in the ACT; and in Tasmania, *Break O’Day Plains*, *D’Entrecasteaux Channel*, *O’Hara Bluff*.

Apostrophes and names of institutions, buildings and businesses

Apostrophes of possession are generally not used in the names of institutions, businesses, buildings and so on: hence, Securities Commission, Libraries Board, The Hutchins School, St Davids Cathedral, Vietnam Veterans Counselling Services and Australian Workers Union.

The exceptions are those businesses or institutions that have opted to retain the apostrophe: such as, St Michael’s Collegiate School; St Mary’s College; the Builders’ Labourers’ Federation; Wilson’s Pest Control; and the Department of Veterans’ Affairs.

See also Style manual for authors, editors and printers, 6th edn, pp. 85–8, 151, 153, 154.

Area

7 ha 136 ha 1 840 ha but spell out hectares in any context where “ha” will look confusing.

Note: A space is left between the digit and the abbreviation. To make sure that the measure will not be split across two lines of type use a non-breaking space (shift+ctrl+spacebar).

See Measurement

See also Style manual for authors, editors and printers, 6th edn, pp. 178–86.

Australian Government

The national government of Australia is known within the country as the Commonwealth Government and also as the Australian Government. The Internet address for the national government is www.australia.gov.au.

The word Commonwealth applies in the formal title, *Commonwealth of Australia*, and in reference to the *Commonwealth* Parliament. However, the Commonwealth Parliament is also known as the *Australian* Parliament and the Parliament of *Australia*.

When preparing documents for an international readership, and particularly those to be made available on an internet site, it is prudent to use the terms *Australian Government* and *Australian Parliament* (or Parliament of *Australia*) rather than Commonwealth Government and Commonwealth Parliament. Internationally, the term “commonwealth” has other connotations and is more readily associated with the Commonwealth of Nations and, in Britain, with the republican government of Oliver Cromwell (which was called the Commonwealth).

Note that it is Treasurer of the *Commonwealth of Australia* and Minister for Finance and Deregulation of the *Commonwealth of Australia*, **but** *Australian* Minister for Trade, *Australian* Minister for Foreign Affairs and *Australian* Prime Minister or Prime Minister of *Australia*.

Australia is also used descriptively in formal names such as the *Australian* Constitution; the High Court of *Australia* (or the *Australian* High Court); the *Australian* Tax Office; the *Australian* Defence Force; the *Australian* Department of Defence; the Reserve Bank of *Australia*. On our bank notes *Australia* appears without reference to “Commonwealth”. The term “Australian Government” is used in the naming of some Commonwealth Government programs and initiatives, as in: “The *Australian Government* nation building economic stimulus plan”.

Australian Government is the preferred term for general use at Treasury.

See Commonwealth Government; federal government.

Australian standards

When naming Australian/New Zealand or International Standards, the styles to follow are:

AS/NZS ISO 9001:2000 OR ISO 31:1992

Biannual and biennial

Most prefixes attached to an expression of time to indicate frequency are unambiguous. For example: tercentenary (300th anniversary) and triennial (a period of three years).

However, the prefix “bi” poses problems because it means both “two” and “twice a”; so *bimonthly* can mean either “every two months” **or** “twice a month” and *biweekly* can mean “every two weeks” **or** “twice a week”. Therefore, rather than using the prefix “bi”, it is better to specify exactly what is meant. For example: twice each week; fortnightly; twice each month; every two months.

In contrast, *biannual* and *biennial* each has one meaning only.

biannual means “twice a year”

biennial means “every two years”

Nevertheless they are often misunderstood and so should be used only in contexts where the meaning is quite clear.

Budget Papers

The main participants in developing and managing the State Budget are the Budget Committee, Ministers, Treasurer, Department of Treasury and Finance; Budget Agencies, State Authorities and Government Business Enterprises.

Treasury is responsible for compiling the annual Budget Papers for presentation to Parliament on behalf of the Tasmanian Government. The Director, Budget Management, is responsible for coordinating the preparation of the Budget Papers on behalf of the Department and the Treasurer.

Budget Paper No 1 provides an overview of the State Budget. *Budget Paper No 2* deals with Government agencies and authorities. There are also several other Budget documents. These include the *Budget Speech* and supporting brochures, some of which are prepared by staff in the Treasurer's Office. As with the Department's *Annual Report*, the Budget Papers are published on the internet immediately following their presentation to Parliament and can be accessed at www.treasury.tas.gov.au.

For more information on the development and management of the State Budget go to > www.treasury.tas.gov.au > Budget and Financial; or go to > Publications > B > Budget

Each year, while the Budget Papers are being prepared, *Budget Paper Preparation Guidelines* can be accessed on TresNet. These provide detailed guidance for officers involved in preparing the Budget Papers.

Cannot

In formal writing, *cannot* is always spelt as a single word. Only in reported conversation in which a speaker has emphasised the *not* are two separate words used.

Capital letters

Overuse of initial capital letters makes a document appear "heavy", ruins the flow of the text and is considered old-fashioned. A useful rule of thumb is to avoid capitalising words whenever you reasonably can.

In this example, a specific document is not being named and so capitals are not required:

"A review of the Department's policy and procedures manuals was completed."

Rather than:

"A review of the Department's Policy and Procedures Manuals was completed."

Terms such as *agency*, *authority*, *department*, *government*, *state government*, *local government*, *bank* and *museum* should **not** have initial capitals except when the reference is to a specific entity.

When proper nouns are abbreviated to just a generic element for subsequent references, they can be left uncapitalised.

Note: when plural, proper nouns are **always** written without capitals.

Examples:

all states and territories of Australia...**but**...the State of Queensland
.....**and** ... the State [when the reference is to a specific, previously named, state]

government services government departmentsgovernment regulations**but**.... services provided by Tasmanian Government departmentsTasmanian Government Regulations

both houses of the Tasmanian Parliament...**but**...the House of Assembly...**and**... the House

The Victorian and New South Wales parliaments.....**but**....the Victorian Parliament

The Launceston City Council.... the City Council**or** the city council ...**and** ... municipal councils

The Reserve Bank of Australia... the Reserve Bankthe Bank....**or**the bank

The Tasmanian Museum and Art Gallery Tasmanian Museum the museum and art gallery

These rules apply also to nouns such as secretary; head of agency; branch head; board; forum; and guidelines. For example:

In Tasmania, the secretary is the head of agency.....**but**.....he is the Secretary of the Department of Treasury and Finance

heads of agency..... **but**Heads of Agency when referring to all Tasmanian Heads of Agency in the context of the State Budget, for example

Department of Treasury and Finance.....Treasury....the Department...**but**only five departments have agreed to be involved

branch head....**but**....Assistant Director, Human Resources ...**and** ...Assistant Director ...**but**... all Treasury's assistant directors met yesterday

board....**but**...Board of Directors, Hydro Tasmania....**and** ... the directors of the Hydro...

forum.....**but**...Dusseldorp Skills Forum ...**and**... Pacific Islands Forum Fisheries Agency

guidelines ...**but** ...*Non-current Asset Guidelines* ...the Guidelines ...**or** ...the guidelines

Some nouns used in connection with Government are capitalised to distinguish them from their generic meaning. These are: *the Cabinet, the Treasury, the Crown, the House, and the Budget*. In addition, *Act, Ordinance, Regulation, Bill, Deed* are always capitalised even when plural. So is *Agreement* when the reference is to a formal written document. But note that *budget* is **not** capitalised when plural or when used as an adjective, as in *budget provisions*; the *budgetary* process; successive federal *budgets*. **Do not** capitalise federal **but** always capitalise *Commonwealth*. The expressions *output, output group* and *outcome* should be capitalised **only** when they are being used in the context of the Output Methodology.

Names of taxes or expenditure items should **not** be capitalised except when they form part of the name of a Bill or an Act. For example:

Land Tax Act 2000 **but** the associated land tax

Initial capitals should always be given to the names that identify nationalities, races, tribes, clans, the inhabitants of a particular region, the followers of a particular religion, and the speakers of a particular language. For example:

Turkish, Filipino, Melanesian, Caucasian, Arrente, Queenslander

This rule also applies to *Aborigines* and *Aboriginal* when referring to the original inhabitants of Australia. It is only when these terms are used generically that it is appropriate to write them without capitals.

⊖ Do **not** capitalise the adjective, *indigenous*, unless it forms part of a proper noun, as in *Indigenous Land Corporation*.

To assist in minimising capitals in Treasury documents, headings and subheadings need not have initial capitals except for the first word and any proper nouns – that is, the names of people, places and other entities that would be capitalised in ordinary text. For example note the use of capitals in these headings:

- Executive summary
- The Tasmanian lifestyle
- Further input to the review
- Contributions from the Australian Bureau of Statistics
- Submissions to the Tasmanian Parliament

There are, of course, a few other complexities – such as when quoting speech, quoting from other documents (where the original capitalisation has to be retained), or when using titles and honorifics (all of which take initial capitals). There are also developments such as the increasing popularity of “medial capitals” (capitals letters used within a word, such as *TresNet*, *EnAct*, *eGovernment*, *PricewaterhouseCoopers*, *HarperCollins*). In addition, there is the added confusion that at Treasury we are **not** expected to minimise the use of capitals in the titles of books or reports.

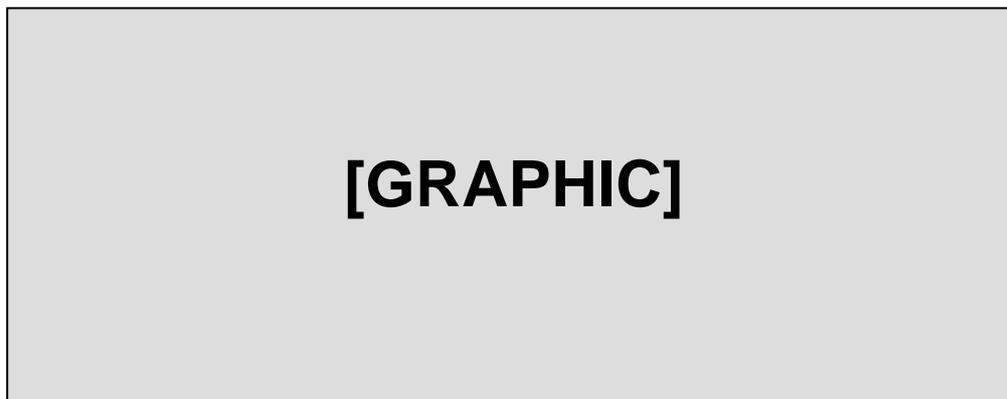
Avoid presenting blocks of text in capital letters. Full capitalisation slows down reading. When reading we scan words and, rather than interpreting one character at a time, we recognise each word’s overall pattern. The word “graph” for example has one letter that descends followed by two letters that do not rise or descend, a letter that descends and one that rises. With capitals, GRAPH loses this pattern. Even when it is only headings that are fully capitalised, the loss of a recognisable pattern affects legibility. In addition, in digital documents – particularly emails – using capitals can be interpreted as SHOUTING AT THE READER.

See Direction; Lists; Geographical terms.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 8 Capital letters, pp. 118–35.

Captions

Generally, captions for illustrations, such as photographs, drawings and maps, are placed in a font size that is one point smaller than the size of font used for the text. Captions can be placed either above or below an illustration and should include a credit where appropriate. For example:



Maintenance work in progress, St John Street, Launceston (Photo: Vicki Black).

When individuals in a photograph are identified, the caption should name them from left to right, one row at a time. Where there is a spread of photographs on a page, captions may be grouped or collapsed into a single composite caption to avoid a scattered effect in the design.

For tables, graphs and charts, the “caption” is in fact a **title** and, as such, is **placed above** the table or graph, in Arial font and left-justified. Note that titles are **not** sentences and should **not** be given a full stop at the end.

Where a series of tables is included in a document that is divided into numbered chapters or sections, each table should be numbered to indicate both the chapter that it forms a part of and its sequence in the chapter.

Figures — graphs and charts — should form a separate sequence, numbered in a similar way. For example:

Table 3.1: Labour force status, June 2000

Table 3.2:

Chart 3.1: Net Debt at 30 June, 2003 to 2012

Chart 3.2: ...

See Graphs and charts; Tables

Clichés and vogue words

Almost all specialist writers run an everyday risk of writing in clichés because they tend to be dealing with the same sorts of material for much of their working week. Stock phrases always come quickly to mind – so quickly that they can become an effort-free substitute for thinking out ways of saying exactly what you mean. However, what is effort-free is seldom reader-friendly. There are also clichés that seem to be endemic to the Australian public sector in general.

For example:

address [verb], especially as in “address the problem”, “address the issue”

at this point in time or at the present time [meaning “now”]

drivers [as in “drivers of economic reform”]

going forward [usually meaning “for the future”] as in “provides Treasury with various options going forward”.

Note: “going forward” used in this sense is tautological as it is clear from the context that the options are “for the future”.

identified, especially as in “It was identified that ...”

in-depth [adjective] as in “an in-depth study was undertaken ...”

key [adjective], especially as in “key priorities”, “key initiatives”

Note: All priorities have priority. If every priority is called a key priority, the word “key” quickly becomes emptied of meaning, and is therefore redundant.

methodology [meaning method]

of the order of [meaning about or approximately]

ongoing [meaning in progress, as in an ongoing project]

parameters perspective prior to [meaning before] the process of

to impact [Do **not** use impact as a verb. Instead use, “have an impact on”.]

within [instead of simply “in”].

whilst [instead of “while”]

There are times when it will be appropriate to use these words and phrases. The main problem with clichés arises from the unthinking overuse of such terms, particularly in sentences where simpler words would communicate more effectively.

See Readability; Officialese and bureaucratese; Jargon.

Collective nouns

Collective nouns are sometimes known as “nouns of number”. Some examples are:

department, division, branch, staff, Treasury, company, board, Cabinet, the United Nations, group, audience, the public

Collective nouns are considered to be singular. For example:

The *Department* was ready to deal with the new tax as scheduled.

Cabinet has approved the recommendation.

Hydro Tasmania is investing in new irrigation schemes.

An exception to this is the word *data*. It can be treated as singular **or** plural, whichever feels more comfortable in the immediate context. However, in Treasury documents treat it as plural, as in: “Recent *data* have shown...” **not** “The new *data* has shown...”

Colon

The colon is a marker of relationship and sequence. It provides for a momentary pause for reflection that is stronger than a comma or a semicolon, but weaker than a full stop. It prepares the reader for what is to come. The colon is one of the simplest of punctuation marks. It should follow the preceding word without any intervening space: as here. The colon **must not** be followed by a hyphen or dash.

The colon is used to introduce lists and explanations and can also be used after a clause to introduce additional explanatory information, usually to amplify, summarise or provide a contrast with what has preceded it. The colon can introduce indented material such as a bullet series; block quotations; examples; and questions. It can link a title with its subtitle; introduce formal statements; punctuate dialogue in film scripts and plays, and punctuate each person's contribution in an interview transcript. Examples:

We were concerned: the official party had not yet arrived and the ceremony was about to start.

Three portfolios were represented: finance, health and defence.

The question is this: who will take responsibility?

The map shows the following information: geographic features, population distribution and environmental constraints.

Where a colon is used as part of a ratio (for example: "33:1") or as part of the name of an Australian or International Standard (for example: "AS/NZS ISO 9001:2000") it is **not** followed by a space.

See Comma; Full stop; Semicolon; Lists and punctuation.

Comma

In recent decades, punctuation in Australian English writing has become much lighter than it used to be. As a result, grammar-book rules on how to use commas are more than ever riddled with exceptions. There also is a need to be wary about the "rules" learnt at school: it can be correct to use a comma before "and", just as there are times when you should **not** place a comma before "but".

The correct use of commas falls into just a few categories, and so it is helpful to summarise them for reference in cases of doubt.

The serial comma

The serial comma is the commonest type, used in place of a repeated "*and*" or "*or*" in a list that has three or more words or phrases.

Example:

The diesel rebate scheme provided for a rebate to businesses engaged in agriculture, construction, excavation, fishing or forestry.

In American usage, the serial comma is regularly used immediately before the word *and*:

- ⊙ Topics discussed at the meeting were assets, current liabilities, and net assets.

In Australian English, however, the "comma+and" construction is generally restricted to quite complicated lists in which it is useful as protection against confusion or ambiguity.

An example is:

The diesel rebate scheme provided for a rebate to businesses engaged in agriculture, construction, excavation, fishing, forestry, and mining and exploration.

In that example, the writer used the “comma+and” construction to make it clear that mining and exploration are separate from forestry and are to be regarded as two aspects of a single activity.

The separator comma

The separator comma is used to indicate the rhythm of a sentence by signalling a tiny pause between its phrases. For example:

In November 1998, the Department undertook an evaluation of the racing industry.

To clarify the matter, two draft papers were circulated for comment.

A common type of error is the omission of a separator comma to indicate a precise meaning. For example:

⊙ Treasury is responsible for collecting outstanding State taxation debts including court recovery and prosecution action where appropriate.

That sentence should have included a comma after the word *debts*, to indicate that the responsibility is for collecting all State taxation debts, not just the ones involving court actions.

See Ambiguity.

The joining comma

The joining comma is used to join two potential sentences to convert them into one complete sentence. The joining comma must always be followed by a connecting word (conjunction) such as *and*, *but*, *or*, *because*, *yet* or *while*. For example:

The program ran for six weeks, with a one-hour presentation each week on life-style issues, and it included a comprehensive health appraisal.

The main grammatical trap with the joining comma is that of using an inappropriate connecting word immediately after it. Prominent among the inappropriate choices are *however*, *therefore*, *hence*, *consequently*, *subsequently*; *thus*.

See Comma splice; However.

The parenthetical, or isolating, comma

The parenthetical comma is called the “isolating comma”. Parenthetical commas always occur in pairs and their job is to mark off a weak interruption in the flow of a sentence. The test for a parenthetical element in a sentence is, “If I remove this group of words from the sentence, will the sentence still make sense?”

If your answer is “yes” then the words should be marked off with isolating commas.

For example:

A career opportunities page, including current vacancies, was launched on the website.

The Division’s primary role is to undertake research into, and provide policy advice to the Government on, economic issues generally, including intergovernment financial relations and revenue-raising issues.

Note: In the second sentence, the first two commas are the ones that mark off (and clarify) the interrupting phrase, “and provide policy advice to the Government on”.

The most common error with parenthetical commas is omitting one of the two commas in the pair.

A career opportunities page, including current vacancies was launched on the website.

Note: there should be a comma after vacancies as the interrupting phrase is “including current vacancies”.

Another mistake is treating a restrictive element (one that defines the subject of the sentence) as if it were parenthetical, as in the following example.

Any company, that does not comply with the new conditions, will be in breach of the law.

Note: To write this sentence correctly, remove the pair of commas.

See also Style manual for authors, editors and printers, 6th edn, pp. 101–5.

Comma splice

“*Comma splice*” is the grammatical term for the error in which two independent sentences are run together with a comma separating them instead of a full stop.

For example:

The Department cannot guarantee that a licence will be issued, you should not therefore arrange for any shipment.

Instead of:

The Department cannot guarantee that a licence will be issued. You should not therefore arrange for any shipment.

The comma-splice error comes about most often when people seek to impress by using the three-syllable word *however* in place of the one-syllable word *but*. For example:

⊗ The new legislation was introduced into Parliament during the autumn session, however debate on the Bill was adjourned.

The simplest way to repair that sentence would be to substitute *but* for *however*. (**Note** that you would retain the comma before *but*.) Alternatively, you could make “However,” the start of a second sentence.

The new legislation was introduced into Parliament during the autumn session, but the debate on the Bill was adjourned.

The new legislation was introduced into Parliament during the autumn session. However, the debate on the Bill was adjourned.

See Comma; However.

Commonwealth Government

As a federation, Australia is known as the *Commonwealth* of Australia. The primary governing body is the *Commonwealth* Parliament (also known as the Parliament of *Australia* and the *Australian* Parliament). When used in this context Commonwealth is always capitalised. For example:

Defence is a *Commonwealth* responsibility.

The *Commonwealth* Government's external affairs powers

The Constitution of the Australian *Commonwealth*

The Governor-General of the *Commonwealth* of Australia

Commonwealth is also used in the names of government agreements and programs, such as the *Commonwealth–State* Housing Agreement; the *Commonwealth* State Territory Disability Agreement; and the *Commonwealth/State* Highly Specialised Drugs Program.

However, the logo used by the Commonwealth Government has the name “Australian Government” under the coat of arms. The Commonwealth Government's internet address is www.australia.gov.au and its home page is headed “Australian Government”. Our defence force is known as the Australian Defence Force and the Defence Department is known as the Australian Government Department of Defence.

When preparing printed documents for an international readership, writers should keep in mind that the word “Commonwealth” is more readily associated with the Commonwealth of Nations. In those circumstances, and also when preparing documents that will be available on an internet site, it is prudent to use the terms *Australian Government* and *Australian Parliament* (or Parliament of Australia) rather than *Commonwealth* Government and *Commonwealth* Parliament.

An uncapitalised *commonwealth* has several meanings, reinforcing the need for capitalisation in the Australian context.

See Australian Government; Federal government.

Complementary and complimentary

The difference in meaning between the “i” and “e” spellings of these adjectives is not well understood and so these words are often confused. Care is therefore needed when using them and also when using the noun or verb forms, *complement* and *compliment*.

Note: these words are derived from different words in Latin. “Compliment” comes from the Latin *complere*, and was adopted into English from French via Spanish and Italian words meaning “to fulfil”. “Complement” comes from the Latin, *complementum*, meaning “that which fills up”.

Compliment can be a noun or a verb and means “giving praise” or “expressing admiration or commendation” or “to congratulate” or “to show kindness or regard for”.

Complimentary is an adjective meaning “politely flattering” or “conveying a compliment”. It can also mean “free”, in the sense of “a complimentary ticket”.

For example:

She made many *complimentary* remarks.

They received *complimentary* tickets for the concert.

Complement is a noun and means “that which completes or makes perfect” or “either of two parts or things needed to complete the whole”.

For example:

Roger’s humility was the perfect *complement* to his scholarship.

Ham *complements* eggs as a breakfast dish.

Complementary is an adjective meaning “completing”.

For example:

One shoe is *complementary* to the other in the same pair.

Violins, viola and cello are *complementary* parts of a string quartet.

Comprise, compose and consist

Comprise is often confused with *compose*, and even with *consist*, particularly when a writer is trying to impress. All these words are verbs.

To comprise means: “to consist of; to comprehend; to include; to contain”; or literally, “to embrace”. Note that the whole comprises the parts or components; the parts **do not** comprise the whole.

For example:

A zoo *comprises* mammals, marsupials, reptiles and birds” [because it “embraces” or includes them], but animals do not comprise [“embrace”] a zoo – they *constitute* a zoo.

a full cricket team *comprises* eleven players

Returns from Government businesses and State-owned Companies *comprise* dividends, tax equivalent payments, rate equivalent payments and guarantee fees.

To compose has several meanings but the one that is of interest here is “component elements of”. *Compose* in this sense is usually used in the form “*composed of*”.

For example:

a brigade is normally *composed of* three battalions

a string quartet is *composed of* four players

Consist means to be “compatible” or “consistent” or “to accord with”. It is often used as part of a phrase: *consist in* or *consist of*. *Consist in* means to be included in or to be contained in: “happiness *consists in* doing one’s duty”. *Consist of* means to be ‘made up of’ or “composed of”: “each wheel is said to *consist of* sixteen spokes”.

Comprise can be a difficult concept to use correctly. It is **not** correct to use *comprise* and then list only some of the components of the whole. Even though *comprised of* is a common expression, it is **never** correct. It appears often in documents (and sometimes even in those that originate at Treasury) because people confuse “*comprise*” with “*compose*” or “*consist*” and write, for example:

- ⊗ the package *comprises of* three components
- ⊗ the building is *comprised of* four units

At Treasury there is a tendency to overuse *comprise* and to sometimes use it incorrectly. It is probably best to avoid it, where possible.

Conditional expressions

A “conditional” phrase or sentence is one that either begins with the word *if* or carries the implicit idea of *if*. Note that even though in casual conversation someone might say, “If that was the case ...” the correct verb-form is “*were*”, as used in the following examples.

If that *were* the case, they would not sign the contract.

Were they to sign the contract, they would regret it.

See Subjunctive; *Grammatical agreement* – consistent tense.

Continual and continuous

Continual is an adjective and means “continuous in time; proceeding without interruption or cessation; of regular or frequent recurrence; often repeated, always or frequently happening”. For example:

The boy had protruding teeth which gave him a *continual* smile.

There had been *continual* bickering between the two factions.

A car’s *continual* breakdowns occur often but are separated by periods of normal functioning.

Continuous is an adjective meaning “having parts in immediate connection; unbroken; uninterrupted in time or sequence; without cessation”. *Continuous* is the correct form for spatial continuity, as in:

a *continuous* walking track along the coast a *continuous* flow of water show that on the graph by using a dark *continuous* line not a broken line

Both *continuous* and *continual* are acceptable for temporal continuity, as in “*continual* background noise” or “*continuous* background noise”. This also applies to the adverbs, *continually* and *continuously*. However, be careful with *continuation* and *continuity*: they are **not** synonymous.

Correspondence

For guidance on the preparation of shorter documents and everyday correspondence, please refer to the Treasury *Correspondence Manual* on TresNet at > Office of the Secretary > Departmental correspondence > Correspondence Manual.

The *Correspondence Manual* outlines the design standards and the processes that apply to the preparation of correspondence. “Correspondence” includes internal memoranda and file notes, external letters and memoranda, briefing notes, memoranda and letters signed by the Treasurer; Ministerial minutes and speech notes; fact sheets and notes on clauses; Cabinet minutes and advisories; and a ranges of documents prepared for Parliament.

The manual provides the following:

- an explanation of the corporate templates;
- an outline of principles and procedures for preparing departmental correspondence;
- information on how to access and use the corporate templates; and

- sample documents for 11 templates.

Branches are expected to have in place quality assurance processes to make sure that correspondence conforms to the Department's format and layout requirements; demonstrates a correct interpretation of applicable legislation; and is free of typographical, grammatical, numerical and style errors. All correspondence is also expected to meet the Department's and the Treasurer's (or other Ministers') requirements for content quality. The main requirements are that:

- the writing is concise and to the point;
- the arguments are focused and clear;
- the writer has responded to all issues raised;
- the writer has demonstrated an understanding of the point of view of the recipient; and
- the writing is not over-defensive

Detailed guidance on how to write a Cabinet Minute, a Cabinet Advisory and a Ministerial Briefing are also available as separate documents. To access these procedural guides go to > TresNet > Office of the Secretary > Departmental correspondence.

The Assistant Director, Office of the Secretary, is responsible for the *Correspondence Manual*. Go to > TresNet > Office of the Secretary > Departmental correspondence > Correspondence manual. All queries should be forwarded to: secretariat@treasury.tas.gov.au.

Correspondence templates

To access the Department's correspondence templates open a new document in Word and go to > file > new > new document > templates > My Computer. A large number of templates are available and, for ease of access, they have been clustered under the following headings:

- | | |
|-------------------|----------------|
| 1. Ministerial | 5. Department |
| 2. Budget | 6. HR |
| 3. Cabinet | 7. Legislation |
| 4. Communications | 8. Other |

For correspondence and reports, the departmental templates are formatted, as follows:

The corporate typeface is Arial with the standard font size at 12 point.

The minimum font size for tables it is 9 point.

For disclaimers, footnotes, notes to tables, and some text on pre-printed stationery, a minimum font size of 8 can be used.

For most documents, the margins are set at 2.54 cm top and bottom; 2.54 cm left and right.

There are additional settings, such as those for headers and footers (set at 1.27), headings, space (leading) between lines of font; space between paragraphs (set at 12 pt); and signature blocks.

To see an example of each template go to TresNet > Office of the Secretary > Departmental correspondence > *Correspondence Manual*

Dangling participle

Adjectives derived from verbs are called participles. (They are words ending in “*ing*” and “*ed*”, and sometimes in “*en*”, “*d*” or “*t*”.) They need to be used with care.

A participle is called *dangling* or *misrelated* when the subject of the participle and the subject of the sentence do not agree.

Dangling participles should be avoided in official correspondence and reports as they create ambiguity.

For example:

Arising from that meeting, I can advise that we *supported* the concept

Note: It is almost impossible to work out what “*arising*” means or refers to in this sentence. It could be rephrased as, “I can advise that we supported the concept that was brought up at that meeting”. However, this is only one of a number of possible meanings.

Rushing home, the fridge door was open.

Note: this sentence would be better written as, “He rushed home and found that the fridge door was open.” or, “After rushing home, he found that ...”

Having inspected a guard of honour, the *President’s motorcade* drove to the centre of the city.

Note: corrected, the sentence would read, “*After inspecting* a guard of honour, *the President was driven* in his motorcade to the centre of the city.”

Being stolen, the Commonwealth Bank refused to honour the cheque.

Note: corrected this sentence could read, “The cheque being stolen, the Commonwealth Bank refused to honour it. **Or**, “As it was stolen, the cheque was not honoured by the ...”

See *Ambiguity; and Participles* in Appendix 3: Glossary of grammatical terms.

See also Style manual for authors, editors and printers, 6th edn, pp. 70, 74.

Dashes and en rules

There are two types of dashes or rules: the *en rule* (–) which is about the width of the letter *n*; and the *em rule* (—) which is twice the width of the *en rule* and takes up a space similar to that of the letter *m*. In Treasury documents only the *en rule* is used. The hyphen is also classed as a dash. For the use of the hyphen, see *Hyphenation*.

In Microsoft Word on a PC, the en rule [–] is obtained by holding down “ctrl + minus sign on the numeric keyboard”. In Lotus Notes and in Excel, the en rule is not obtainable, and a hyphen is generally used as its substitute.

Use a spaced en rule [–] as a dash within a list or a sentence – as here.

Use an unspaced en rule [–] between ranges of numbers, such as:

12–15 per cent 30–40 metres apart

financial year 2010–11 the tax year 2008–09

It is not possible to create a hard break when using the en rule. If the use of the en rule will result in an unacceptable break at the end of a line of text, use the non-breaking dash instead: “control + shift + hyphen”.

Do **not** use slashes [/] in naming financial years:

⊗ 2005/06 2004/05

See Hyphenation.

See also Style manual for authors, editors and printers, 6th edn, pp. 106–9.

Dates

In Treasury documents dates should be written in this form: 8 December 2009

If a date has to be compressed in a table because of tight space, use the form 31.03.2008. Alternatively, the year can be expressed using two digits: 31.03.08.

⊗ Do **not** use any of the following forms: 8th December; 08 December 2009; 15th January; 3rd March; March 3, 2007; 22/6/09; 15-2-2009.

Note: To make sure that the elements of a date or a time will not split across two lines of type when a document is reformatted, use hard breaks (non-breaking spaces). In Microsoft Word on a PC the non-breaking space is obtained by holding down “ctrl + shift + spacebar”.

In TRIM, when a date is included in the name of a document, the date needs to be written in this form: 20090703 and 20101228. That is, without spaces, in the order: year, month, day.

Defence and defense

In Australian English this noun is always spelt *defence*. **Do not** use defense.

Defense is American English.

See Practice and practise, Licence and license.

Department of Treasury and Finance

To abbreviate the name “Department of Treasury and Finance” in short documents (such as memos, letters and briefs), write it as “the Department”. In longer documents, where there could be a risk of monotony through repetition of “the Department”, the alternative abbreviation “Treasury” may be used. Apart from those two, no other abbreviation of “Department of Treasury and Finance” is used.

Abbreviations such as DOTAF or DTF are **not** acceptable for use in Treasury correspondence and documents.

Different from and different to

Although *different from* is the more firmly established of these in standard Australian English, there are grammars to accommodate both.

An excise is *different from* a tax.

This method was completely *different to* the one we used last year.

For Treasury documents, the usage *different from* is strongly recommended.

⊗ The American variant *different than* should **not** be used.

See Grammatical agreement – using prepositions.

Direction

east coast **and** east coast of Tasmania

north-east coast of Tasmania north-east **and** north-eastern

north-west coast of Tasmania north-west **and** north-western

but North West Bay **and** North West Coast

south-eastern **and** south-east coast of Tasmania

but South East Cape South-East Asia **and** Southern Hemisphere

south-west **but** Southwest National Park **and** South West Cape

west coast **but** West Coast of Tasmania

See Geographical terms.

Distance

4 km 5.6 km 150 km 2 500 km

Note: To make sure that a measure of distance will not split across two lines of type, use the non-breaking space: “shift+ctrl+spacebar”.

Editing

Editing is about quality assurance. It is a process that is quite different from drafting or writing. The purpose of editing is to ensure that a document reflects the intentions of the author and the commissioning department, in terms of its structure, expression, design, and its appropriateness for the intended audience. Editing involves reviewing the text in terms of its overall clarity, level of language and assumed knowledge, as well as correcting errors or inconsistencies in spelling, vocabulary, grammar, punctuation, style, layout and content.

All writers need to be able to self-edit, which is a skill based on two principles: “objectivity” and “system”. Simply rereading the text once it is written to see whether any problems leap out is **not** editing. To gain some measure of objectivity you need to leave the text for a few days, or at least a few hours, before rereading: problems of expression are more likely to be apparent after a cooling-off period. Another technique is to show the text to someone else, having briefed them on what you want them to look for.

A person editing a text needs to have a system for reviewing and revising. Working through the text a number of times with different tasks in mind is essential. Start with examining the higher level issues of content and structure; then look at the way the ideas are expressed; and last of all focus on issues of style. It is important to look only for specific aspects each time you read through a document.

Substantive editing: sometimes called *structural* editing. The person editing assesses the document as a whole to ensure that, in its content, structure and mode of expression, it will meet both the client’s purposes and its readers’ expectations. An external editor will work with the author, client and other members of a production team to identify and achieve agreed changes.

Copy editing: the editor concentrates on accuracy and consistency in language (vocabulary, grammar, spelling and punctuation), as well as the style and layout of the text. References, illustrations, tables, headings, sequences, links, preliminary matter and end matter are also checked in detail.

Proofreading: these are the final checks and corrections made to a document to ensure that it will be accurate and consistent. Proofreading should always be done before a report is released, and is essential step before forwarding a manuscript to a design firm or printer. Proofreading is also carried out when the printer forwards proofs for sign-off, prior to printing the document. Changes made during the production phase incurs additional costs.

Indexing: editors sometimes construct indexes, but usually this is a specialised task. When an indexer has been engaged, the editor will provide an editorial guideline and advice on topics for inclusion in the index. The editor also proofreads the final index and checks sample page references for accuracy and completeness

See Proofreading.

See also *Style manual for authors, editors and printers*, 6th edn, pp. 14–15; Chapter 14 Editing and proofreading, pp. 252–69; Chapter 15 Indexing, pp. 270–84; Neil James, *Writing at work*, Chapter 16 Editing, pp. 297–312.

Equity, equitable, equally and equality

Equity is a noun meaning “the quality of being fair or impartial; fairness; impartiality”. In relation to the law it has three special, technical meanings (see *Macquarie Dictionary*). It also has technical meanings relating to the share market

Equitable is an adjective that describes something that is characterised by impartiality or fairness; it is just and right, fair or reasonable.

Equally is an adverb that describes something done in “equal manner or degree”.

Equality is a noun that refers to the “state of being equal”; or “correspondence in quality, value rank ability and so on”

Be careful with these words. Many people confuse *equity* and *equality*.

Equity does not mean treating everyone *equally* or providing everyone with *equality* of treatment. Rather it means that everyone is treated fairly and provided with *equitable* treatment. They do not receive the same treatment. They receive treatment that is “reasonable”, or “just and right”, and varies in accordance with need or situation.

Federal government

The *federal government* (without capital letters) is a broad, descriptive term for the Australian Government (or Commonwealth Government of Australia). It has no official status but is particularly useful when you want to stress the difference between state and Commonwealth governments. For example:

a *federal* government initiative

defence is a *federal* responsibility

a legal case relating to a clash between *federal* and state powers

The adjective *federal* applies in certain official titles and in these cases requires a capital letter. For example, the *Federal* Court of Australia; the *Federal* Magistrates Court of Australia; the *Federal* Safety Commissioner; and the *Federal* Executive Council. In official documents, when referring to the national government of Australia, use Australian Government (or Commonwealth Government, where appropriate) **not** federal government.

See Australian Government; Commonwealth Government.

Foreign words and phrases

In general, foreign words or phrases should be avoided. When they do have to be used, they should generally be typeset in *italics*.

Foreign words that have been accepted into English are listed in the *Macquarie Dictionary*. They should be set in regular font **not** in italics.

For example

ad hoc ad valorem et al etc ex officio in situ per se raison d'être
versus ie eg in specie pro forma.

Note: The term “ad valorem”, as used in tax law, means “according to the value”. It refers to duty which changes according to the value of whatever the duty applies to – for instance mortgages, where the duty applied varies according to the amount of the mortgage.

Some foreign words accepted into English have retained the stress mark that indicates vowel quality. Examples are *café*, *cliché*, *née* (although *nee* is also correct), *raison d'être* and *résumé* (to distinguish this noun, adopted from French via the USA, from the verb, *resume*, which has its origin in Latin).

In Word, stress marks will often be inserted automatically. To do it manually, place the cursor over the appropriate letter and go to > Insert > symbol.

Note: Spelling checkers in software applications should be set for English (Australian).

See Plurals from Greek and Latin.

Full stop

The full stop at the end of a sentence is followed by a single space before the next sentence, **not** a double space.

Do **not** use a full stop after:

- displayed titles of books, periodicals, poems and so on;
- headings and subheadings;
- page headers and footers;
- display lists that comprise short items and follow directly after a heading without any introductory phase or clause;
- captions that are not complete sentences – unless followed by a complete sentence that is also part of the caption, when a full stop is used in both cases;
- certain types of shortened forms;
- symbols for units of measurement;
- ellipsis points, even when they occur at the end of a sentence; and
- index entries.

See Comma; Colon; Semicolon.

Gender-neutral language

Many areas of sexism in language have been identified and addressed since the 1980s. These include asymmetry, stereotyping and gratuitous references to personal characteristics. However, in English, gender neutrality is not easy to attain because the pronoun system obliges us to choose between masculine and feminine forms in any singular reference. The problem can be avoided by adapting your writing in any of a number of ways:

- recast the sentence in the plural;
- recast the sentence to avoid pronouns;
- leave the pronoun out and repeat the noun;
- use the alternative pronouns, “his or her”; “her or his”;
- use the gender-free pronouns, “you” and “your”;
- use the gender-free plural pronouns “they” and “their”, as in: “*They* must provide copies of the application to *their* referees.”

However, in formal writing on behalf of Treasury **avoid** using:

they, *them* or *their* in a singular sense.

These constructions should also be avoided:

s/he; he/she; her/his.

For the names of most working roles that end in *-man*, gender-free terms have been listed in the *Australian standard classification of occupations* (ABS 1997). Compounds that use *-person* are also available, such as *lapperson*, *spokesperson*, *sportsperson*.

The best gender-neutral occupational terms are those that foreground the occupation: doctor; administrative assistant; solicitor; compliance inspector; project manager; financial analyst; programmer; technician; receptionist, computer systems officer.

See Inclusive language (in particular, gender-sensitive writing); Non-discriminatory language.

See also Style manual for authors, editors and printers, 6th edn, pp. 58–60.

Geographical terms

Abbreviations:

USA UK NZ Washington, DC NSW Vic Tas

Some conventional spellings are: Mt Roland Mt Lyell Mt William **but** Mount William National Park Cradle Mountain **and** Hartz Mountains

The states and territories of Australia **but** the State of Queensland **and** the State (**but** only when you are referring to a specific, previously named, state).

The official names that designate groups of countries, whether geographically or politically, are always given initial capitals. For example: *Central America*; *the Balkans*; *the Middle East*.

However, unofficial and purely descriptive names for parts of a geographical entity usually do not need to be capitalised. For example: *northern Australia*; *southern Italy*; *eastern highlands* and *central highlands* (of Tasmania). Sometimes descriptive names of this kind develop semi-official status and it is then that they are written with initial capitals. For example: *Central Australia*; *Far North Queensland*; *South Gippsland*; *Central Plateau* and *Midlands* (in Tasmania).

When referring to the regions and coasts of Tasmania use capitals as indicated:

north-east north-west **and** north-western south-west **and** south-east

northern southern eastern **and** western

west coast **but** West Coast of Tasmania

In Tasmanian legislation, geographical terms such as northern area or north-western region are used with the specific meaning given in Section 43 of the *Acts Interpretation Act 1931*:

- "northern area" or "northern region" means that part of the State comprising the city of Launceston and the municipal areas of Break O'Day, Dorset, Flinders, George Town, Meander Valley, Northern Midlands and West Tamar;
- "north-western area" or "north-western region" means that part of the State comprising the cities of Burnie and Devonport and the municipal areas of Central Coast, Circular Head, Kentish, King Island, Latrobe, Waratah-Wynyard and West Coast; and
- "southern area" or "southern region" means that part of the State comprising the cities of Hobart, Clarence and Glenorchy and the municipal areas of Brighton, Central Highlands, Glamorgan-Spring Bay, Huon Valley, Kingborough, New Norfolk, Sorell, Southern Midlands and Tasman.

In Tasmania, apostrophes have been almost eliminated from geographical place names – the names of mountains, rivers, towns, streets and so on. For example:

Arthurs Lake, St Valentines Peak, Birches Bay, Old Mans Head, St Pauls Dome, Goulds Country, Hastings Caves, Pipers Brook, Dodges Ferry, St Georges Terrace.

The rule that removed apostrophes was introduced in the 1940s by the Nomenclature Board of Tasmania when aerial mapping began and it was found that including apostrophes on maps led to confusion. This practice has been applied across Australia since 1966, following a ruling by the Australian Geographical Names Board. The only apostrophes to survive are ones that are used to show an elision or omission. For example:

Break O'Day Plains, D'Entrecasteaux Channel, O'Hara Bluff, O'Gradys Falls Track, O'Hallorans Road, O'Brien Street and O'Connors Beach in Tasmania, and O'Connor in the ACT. But note that *Opossum*, as in Opossum Bay, does **not** take an apostrophe.

Note: in Britain, and other parts of the world, apostrophes of possession have been retained in many geographical place names.

See Direction.

Grammar

Grammar is the logic of a language. Grammar settles the order of words, the associations between them, and the meanings they create. Grammar provides structure and is a resource for creating alternative styles or registers. With longer sentences the underlying grammar creates a logical sequence to lead readers forward.

The English language is not fixed in a correct form. Correct English is what is used by the majority of people; correct written English is that which is demonstrated in books, newspapers, journals and other periodicals to be the general usage at a particular time. Written language – and what is accepted as correct grammar – changes slowly but constantly over time. Traditionally, grammar was explained by the prescriptive method, which not only specified what was correct but also had a particular concern with identifying errors. Nowadays, writers on grammar favour a descriptive approach: they deal with what is, not with what should be.

Within the accepted grammatical structures there are large areas of variability. These help to account for some of the ongoing debates about grammatical usage. Sometimes grammatical choices are not so much a matter of right or wrong but more a matter of the style best suited to a particular communication, its readers and the relationship the writer wants to build with them.

For specific information about some grammar “rules”, see, for example: Avoiding ambiguity; Dangling participle; Noun clusters; Grammatical agreement; However; Inclusive language; It’s versus Its; May and might; May and must; Should and would, That and which; and Appendix 3: Glossary of grammatical terms.

See also *Style manual for authors, editors and printers*, 6th edn, pp. 52–5, and Chapter 5 Grammar, pp. 63–77.

Grammatical agreement

Consistent plural/singular

A plural or multiple subject needs to be attached to the plural form of a verb.

For example: The *purpose and effectiveness* of the policy *are* yet to be reviewed.

Treat collective nouns as being singular.

For example: department, division, branch, committee, staff, Treasury, parliament, cabinet, board, company, the United Nations, group, audience, the public.

Some pronouns refer to individuals within a group. These are called indefinite pronouns and they are used when we don’t want to, or are unable to, specify exactly what or who we are talking about. Indefinite pronouns include, for example:

each, none, everybody, everyone, everything, nobody, somebody, someone

They should always be accompanied by a singular verb.

For example:

Everybody has a particular job to do.

None of us has taken leave this month.

Consistent tense

When your sentence begins in the past tense, keep all of it in the past tense. If you need to switch to the present or future tense begin a new sentence.

For example:

He *had* already explained what accrual accounting *meant*.

He *explains* what accrual accounting *means*.

He *has* already explained what accrual accounting means.

⊗ He *had* already explained what accrual accounting means.

Similarly with “conditional” verb forms, avoid a mixture such as:

⊗ *If I had* my way, *you will get* the long service leave.

The strongly conditional phrase “If I had”, presupposes “you *would* get”, not “you *will* get”.

Using prepositions

In written English, certain prepositions lock into (or “govern”) particular grammatical forms. Thus *between*, when used with pronouns, requires “between you and me” rather than the colloquial “between you and I”. (“Between us”, as distinct from “between we”, clarifies the convention.)

Some verbs require that a certain preposition comes after them, at least in the creation of specific meanings:

appeal *against*, protest *against* (a decision) **but** protest *your innocence*;
howl *down*; cater *for*; provide *with*; write *to* (your father) **but** write *down* what you hear.

A slightly more complex matter is that of *different from* / *different to*. (See the entry on *Different from and different to*)

See

Conditional expressions; Dangling participle; Inclusive language; May and might; Subjunctive

Graphs and charts

Charts are devices, such as graphs and maps, for presenting statistical and other information in pictorial form. A graph is defined as “a diagram that represents a system of connections or inter-relations among two or more things by a number of distinctive dots, lines and bars”. Since the primary purpose of a graph, or other form of chart, is to illuminate, they should not be included in a document unless the information conveyed in graphical form has been explained in the text.

Graphs should be clear, simple and suitably proportioned. Small graphs conveying simple messages are more effective than large complex graphs.

They should be presented:

- in Arial font, regular (except the title of the vertical axis which should be bold);
- in colours according to whole-of-government style authorised palette;
- using only these patterns in line charts – dark continuous, dark broken, light continuous, light broken;
- using as markers in line charts, diamond, square and circle;
- with the title above the graph; and
- with the legend below the graph, in bold.

When pasting a graph or chart into a chapter in a Word document, make sure that:

- the graph or chart has a hatched box and black squares around its border when it is selected from Excel;
- no links remain from Excel to Word; and that
- you use: edit > paste special > paste > select picture.

Design

Make the charting area as prominent as possible without squeezing other chart elements too much. If you can get the information across without notes, legends and annotations, do so.

Less is more. Do **not** put too many series in a chart. Line charts are particularly intolerant of overcrowding; having more than three or four lines is visually confusing.

Group bars to show relationships. For example: when your chart shows a group of bars for a series of years, cluster the bars for each year and leave space between each year. When you do not need to show relationships, you can make your chart easier to read by spacing the bars further apart and making each bar wider.

Give the bars in bar charts, or the slices in pie charts, better definition by using black to make their outlines clear. Use pattern fills in moderation and avoid complex patterns.

Too many grid lines create visual clutter. Use only as many lines as are needed to get an approximate idea of the value at any given data point. Balance horizontal and vertical grid lines so that the rectangles they create are neither too long and narrow, nor too tall and narrow. Use grey for the grid lines, if you can.

Format

Vertical column or bar charts

Good for showing how values have changed over time and are particularly suitable for relatively short time periods (a few months, quarters, years).

Stacked vertical column charts

Can also show the contribution of parts to the whole.

Vertical line charts

Best for showing changes in a group of values over longish time periods. If you want to plot three or four series of values on a line chart and they intersect so often that you lose track of which is which, consider using a vertical bar or vertical area chart.

Vertical area charts

Good for showing continuous proportions and totals. As with line charts, vertical area charts do not handle multiple series well – the areas representing larger quantities tend to obscure those representing smaller quantities. If this is a problem with your vertical area chart, consider a stacked vertical column chart.

Horizontal bar charts

Best for simple comparisons of different values, at one time. If you want to show change in value over time, switch to a vertical bar, line or area chart.

Pie charts

Often the best way to show the contribution of parts to a whole.

Multiple pie charts

Good for showing changes over time in the contribution of each part to the whole, and how the whole itself can grow or shrink. You need to assign a time period to each “pie”.

Scatter charts

These show the correlation of two sets of numbers by plotting the intersection of the variables. Scatter charts are useful when the coordinates on the horizontal scale – often time intervals – are irregular.

Spectrally mapped charts

Are good for data that carry some kind of spatial relationship, such as geographic data. For example: you could use a spectrally mapped chart to show population density across a group of contiguous, equal-sized areas of a city.

Table charts

A table is often the best way to display data, especially when the statistical information is very detailed. See *Tables*.

Examples: column charts

Chart 2.1: Example 2

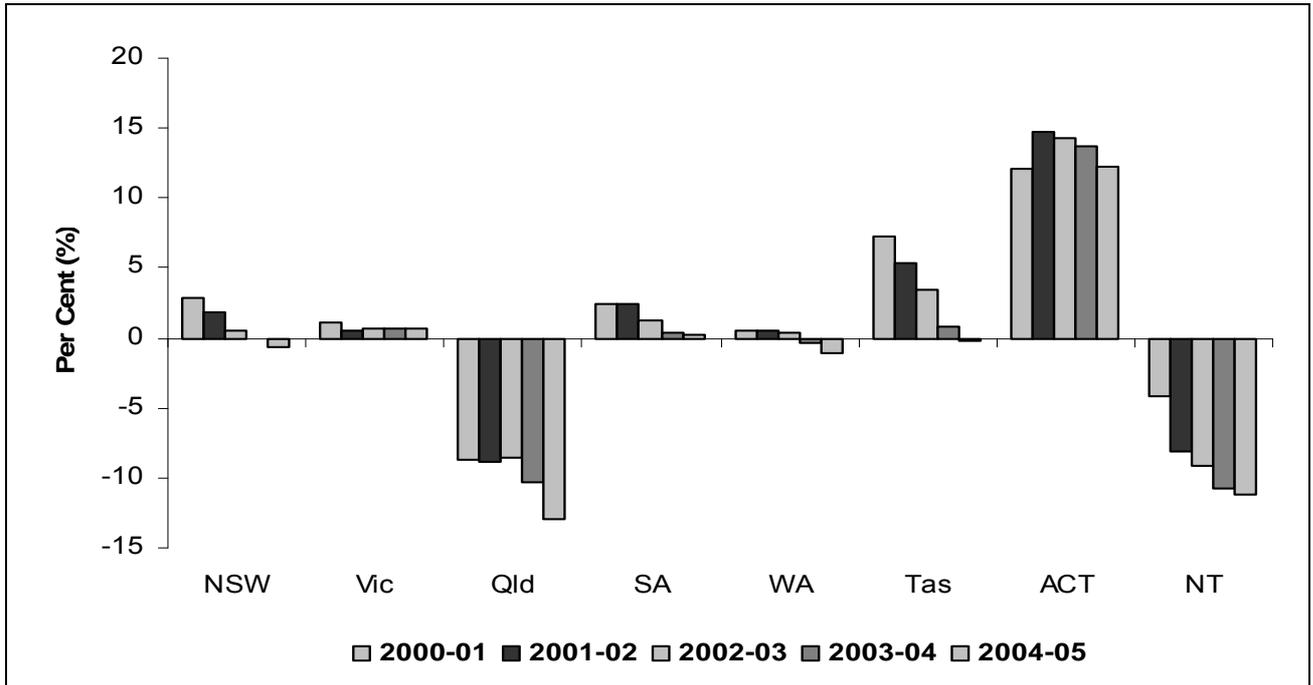
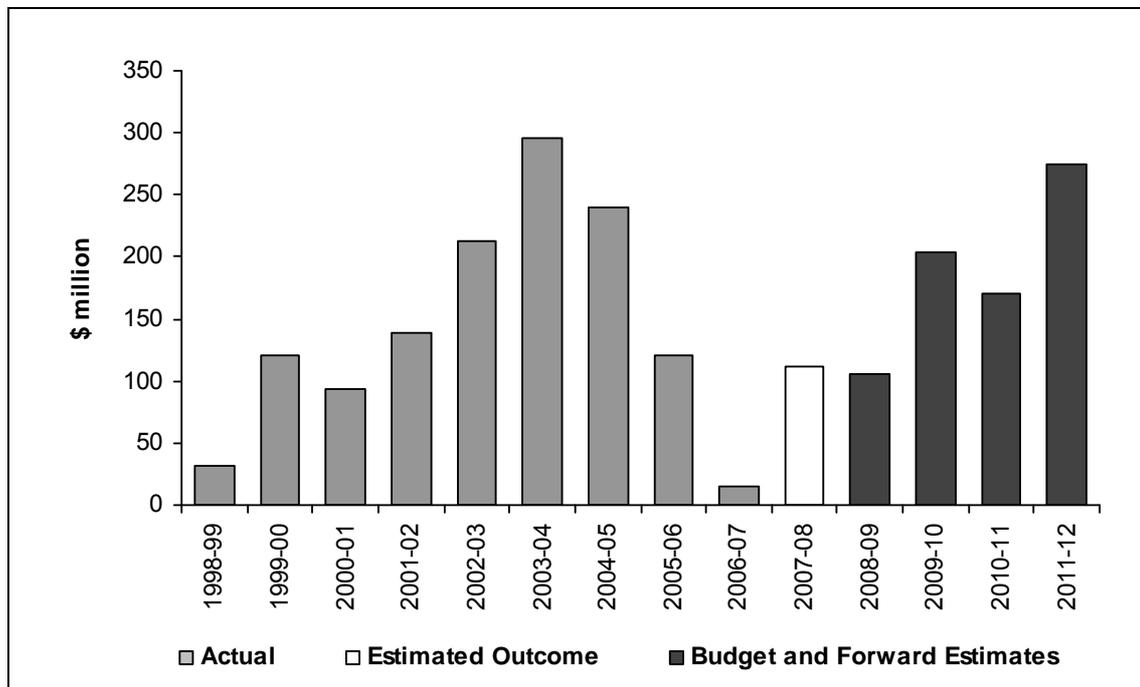
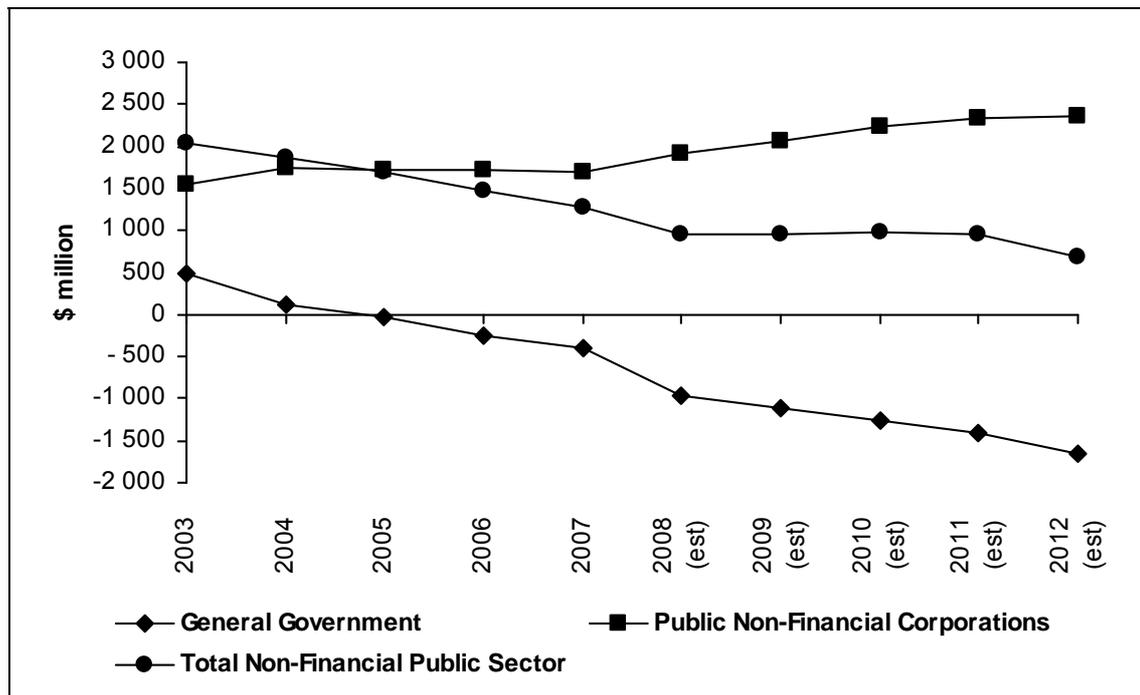


Chart 2.2: Net Operating Balance



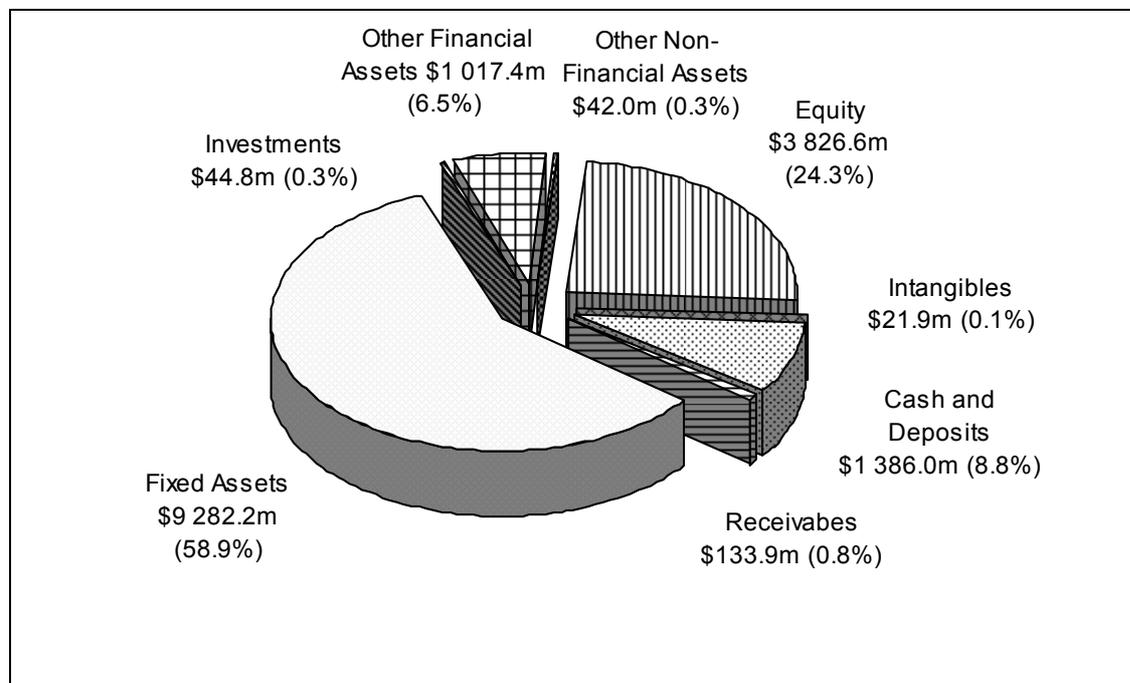
Example: line chart with markers

Chart 2.3: Net Debt at 30 June, 2003 to 2012



Example: pie chart

Chart 2.4: Assets by category as at 30 June 2009



See also *Style manual for authors, editors and printers*, 6th edn, pp. 393–99.

Headings

Headings break up the text by grouping information into clearly defined and readily comprehended “chunks”, and indicate to the reader the nature of the information that follows. When the headings are included in the contents list, this list becomes a map to the structure of the document, as well as telling readers where particular information can be found.

For maximum effect, headings need to be informative and in a logical sequence. They should be short and not use abbreviations. Capital letters should be kept to a minimum. Use bold for contrast and avoid colour, unless the document is to be printed in full colour or is being designed as a website or a document to be accessed on the web.

For additional advice on the use of colour in headings, go to > *Our identity – Treasury and Finance style guide* at TRIM D36162/002: 08/76794.

In a report, the hierarchy of headings and subheadings needs to be both consistent and logical. In long documents readers usually find a hierarchy with up to three levels of heading helpful and, in some types of documents, four levels maybe required. But four levels should be regarded as an absolute maximum. Even four levels of heading can be more likely to confuse readers than help them understand the content of the document.

For the specific requirements of the print disabled, see *Access for the print disabled*.

With headings, the preferred approach at Treasury is to:

- keep the headings brief, informative and parallel in structure and content;
- have as few “layers” as possible;
- use a combination of bold and a cascade of font sizes to distinguish the levels; and
- present all levels of heading with minimal capitalisation.

When Microsoft Word’s “styles” have been applied consistently to the headings in a document, the headings and subheadings can be displayed separately from ordinary text in “Outline view” (go to View > Outline).

Numbered headings

In reports and other long documents headings and subheadings are sometimes numbered. This can be useful for cross referencing and for identifying sections when the content of the document is to be referred to frequently or is subject to regular amendment. It is recommended that no more than three layers of heading be used.

Examples of a numbered heading hierarchy are outlined on the following page.

Using numbers only	Using a mixture of numbers and letters
6. Consultant procurement	6. Consultant procurement
6.1 Developing the commission brief Text text text ...	(1) Developing the commission brief Text text text ...
6.2 Invitation to consultants Text text text ...	(2) Invitation to consultants
6.2.1 Single submission Text text text ...	(a) Single submission Text text text ...
6.2.2 Multiple submissions Text text text ...	(b) Multiple submissions Text text text ...

Heading numbers do not replace page numbers. Even though page numbers are not relevant for websites, they remain useful when a document is downloaded from the web in PDF or Word format.

When material is being prepared specifically for a website, having a complex hierarchy of numbered headings will not be the best way to present your information. Instead it will probably be appropriate to organise the text as an hierarchical structure with the more general information forming the first level, and the more detailed information coming at the second and subsequent levels. Alternatively, on a website the text of a document can be organised as a sequential structure or as a web-like structure. As with headings, it is recommended that the structural arrangement have no more than three levels.

Note: There are many documents where it will **not** be appropriate to number the headings in a hierarchy. This applies to documents meant to be accessible to the general public, such as the Budget Papers, annual reports and newsletters such as *riskmatters*. Be careful when preparing documents that are to be converted to web pages. While a hierarchy of headings is used, different rules apply.

See also Style manual for authors, editors and printers, 6th edn, pp. 137–40, 338–41.

However

The word *however* is used as an adverb and means:

“nevertheless; yet; in spite of that”, as in: *however*, you look at it differently from the others.

“to whatever extent or degree; no matter how (far, much, etc.)”, as in: I'll sing, *however* badly.

“how (when used emphatically)”, as in: *however* did you manage?

However can also be used as a conjunction, but only when the sense is:

by whatever means; as in: *however* you do it, get it done.

“in whatever condition, state, or manner”, as in: come *however* you like.

The following faulty sentence illustrates how **not** to use *however*.

⊗ Hearings usually take place on a Monday, *however* they can be arranged for other days in exceptional circumstances.

This faulty sentence is an example of the “comma splice”, an error in which two independent sentences are run together with a comma separating them instead of a full stop. In this sentence *however* is being used as an adverb but the writer has treated it as a conjunction. The easiest way of correcting this sentence is to use the conjunction “but” instead of the adverb *however*.

Hearings usually take place on a Monday *but* they can be arranged for other days in exceptional circumstances.

Another way to correct the sentence is to put a semi-colon after Monday and a comma after *however*.

Hearings usually take place on a Monday; *however*, they can be arranged for other days in exceptional circumstances.

The sentence can also be recast as two sentences, with a full stop after Monday.

There are a number of alternative structures that can be used (note the position of the commas).

Hearings usually take place on a Monday. *However*, in exceptional circumstances they can be arranged for other days.

or

Hearings usually take place on a Monday. In exceptional circumstances, *however*, they can be arranged for other days.

As these examples demonstrate, *however* can come at the beginning, in the middle, or at the end of a sentence, but it is best positioned immediately after the item that is held up for contrast. In a sentence structured in this way, “*however*”, should be surrounded by commas unless it means “no matter how”, as in “however hard I work”.

For example:

In the morning, *however*, nothing was done. (In contrast to what was done the preceding afternoon.)

See Comma splice.

Hyphenation

The hyphen joins words together (as in *labour-intensive* and *long-term*) and glues prefixes (such as *non*, *co*, *micro*, *hyper* and *anti*) to whole words to make more complex words (such as *non-residents*, and *micro-economic*). Usage varies and there is a tendency for these compound words – such as co-ordinate, co-operate, non-fiction, by-pass, over-night, post-modern – to lose their hyphen when the word gains broad currency and become, coordinate, cooperate, nonfiction, bypass, overnight, postmodern.

The hyphen clarifying sense

Hyphens are going out of fashion in standard Australian English – having all but disappeared from contemporary American usage – but they are still helpful in clarifying sense. Here is a statement that would have benefited from the insertion of hyphens:

⊙ A group of four five year old children teased a German shepherd.

This sentence would have been clearer if “five year old” had been written as “five-year-old”. (It would have been clearer still if the word “dog” had been added after shepherd.)

A modifying compound preceding a noun

Unfortunately there are almost no consistent rules for hyphenation where compound words precede a noun, but a phrase such as “*high-quality accounting practice*” illustrates a helpful convention – a modifying compound (compound words serving as adjectives) preceding an associated noun should usually have a hyphen in it. The principle is that the hyphen guides the reader to a rhythm that helps to convey the intended sense.

Another example would be “*long-term management*”, where the compound *long-term* precedes its noun, *management*. However, if this example were rephrased to become “management over the long term” no hyphen would be required, because in this instance *long-term* would consist of a simple adjective (*long*) plus a separate noun (*term*). The same rule applies to the first example: it could be rephrased as “*an accounting practice that was of high quality*”.

Yet even the compound-adjective convention has exceptions. When the adjectival phrase begins with an adverb ending in “y”, the hyphen is omitted. For example:

previously surveyed land roughly constructed culvert.

You may also omit the hyphen when the compound adjective consists of a stock term which is in common use in Australia. For example:

credit card facilities public service wage award

desktop analysis local government planning schemes

a word processing program a federal government initiative

Spellings without hyphens

Examples of spellings that are **not** to be given hyphens in Treasury documents:

asset management policies	benchmarking	benchmarks	coexisting
coordinate	cooperate	database	decommissioning
deregister	email	end of year	head lease
interdepartmental	intergovernment	interjurisdictional	interrelationships
keywords	part time (except when used adjectivally)	payroll (but pay-roll where legislation uses this spelling)	postdates
predates	proactive	reactivate	redeploy
redraft	refinance	reimburse	relodge
reorganise	resubmit	takeovers	thank you (not thankyou)
time frame	time line	underproduce	website

Spellings requiring hyphens

Examples of spellings that **are** to be given hyphens in Treasury documents:

anti-avoidance	in-depth investigation
anti-virus software	in-migration
Attorney-General and Attorneys-General	in-principle [when it precedes a noun]

Auditor-General and Auditors-General	inner-Budget agencies and inner-Budget sector
business-related [when used before a noun]	
cross-jurisdictional	life-cycle costing
day-to-day management	long-term outlook / forecasting / investment and so on
de-activate	Mersey-Lyell
door-to-door	mid-calculation
fixed-term	mid-century
free-of-charge	multi-stage
full-time [when used before a noun]	in-depth investigation
non-budgeted	part-time (when preceding a noun)
non-linear	post-Budget
non-negotiable	pre-filled pre-printed
north-west	re-appointment
not-for-profit	re-assess
off-budget on-budget	re-engineer
out-migration	re-examine
self-explanatory self-sufficient	sub-committee
semi-annual	sub-contractor
shift-work [when preceding a noun]	sub-group
semi-official	sub-lease
short-term outlook / forecasting / investment, and so on	sub-set
semi-urban	web-enabled
Solicitor-General	whole-of-government reporting
state-wide [when preceding a noun]	year-average

Spellings that require two hyphens

A phrase such as “the short- to medium-term view” has two hyphens. Note that there is a space immediately after the first hyphen.

Some noun + noun compounds always take a hyphen (*owner-builder*, *captain-coach*) particularly those made up of several words, such as *artist-in-residence*, *year-to-date*, *day-to-day*.

See Number; Dashes and en rules.

Inclusive language

Inclusive language is language in which writers and speakers are careful not to discriminate against people on grounds of sex, age, colour, ethnicity, disability or religion.

The use of inclusive language assists the Department in meeting the requirements of the Tasmanian *Anti-Discrimination Act 1998*, as well as the *Racial Discrimination Act 1975* (Commonwealth), *Sex Discrimination Act 1984* (Commonwealth) and *Human Rights and Equal Opportunity Act 1986* (Commonwealth).

Gender-sensitive writing

There was a time when Australian legislation, and many government officials, used a generic he/him/his to refer to women as well as men. That mode of expression is now out of step with community expectations. In the interests of clarity, as well as of equal linguistic representation of the sexes, an instruction that at one time might have said, “The applicant should fill in this form using his own handwriting”, now needs to be worded more inclusively.

There are several easy ways of avoiding the use of “his”.

For example:

Recast the sentence as a plain imperative: “Fill in this form in *your* own handwriting.”

Rephrase the sentence to make it plural: “*Applicants* should fill in this form in *their* own handwriting.”

Use “his or her”, or its alternative “her or his”: “The applicant should fill in this form using *her or his* own handwriting.”

A similar set of alternatives can also be applied to avoid exclusive use of the pronoun, “he”.

The use of *they* or *them* or *their* in a singular sense should be avoided in formal correspondence as it can easily look like a grammatical mistake. Nevertheless, the use of “*they*” as a singular pronoun has a long history in English, and it is sometimes seen in formal documents, as in:

“The Act extends eligibility to a person, or person and their spouse, as long as *they* do not receive rental income.”

See Grammatical agreement; Non-discriminatory language; Gender-neutral language.

Avoid unnecessary specification in people’s titles

When you are addressing a letter to someone whose preferred title you are unsure of, simply omit *Dr*, *Mrs*, *Mr* or *Ms* from the title line and just put their name.

In the salutation line of a letter to a woman, regardless of whether you believe her to be married or unmarried, it is appropriate to put “Dear *Ms* [Surname]”, as this is now standard Australian usage. On the other hand, if you already know of some other title by which your addressee prefers to be greeted, use that. The primary function of any letter, after all, is to establish a communicative relationship between its writer and its reader.

The chair of a meeting

Agendas, minutes and other documents that make reference to the person who chairs a meeting (or a committee or any other formal group) should denote that person as *Chair* or *Chairman*. The use of the capital “C” helps to remove any sense of gender colouring.

Avoid the noun, *chairperson*. It is a term that suffers from the fact that it is more often used as a substitute for “chairwoman” than for “chairman”.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 4 Effective and inclusive language, pp. 55–62.

Italics

Italics are conventionally used for:

- the titles of:
 - books, periodicals, plays and long poems;
 - musical compositions and works of art;
 - films, videos, television and radio programs;
 - legislation and legal cases;
- the names of ships, aircraft and other vehicles, such as trains (for example, the *Ghan*);
- the scientific names of animals and plants (at the genus, species and lower taxonomic levels);
- technical terms and terms being defined, but only when first used;
- letters, words and phrases being cited;
- words used in a special sense or to which a particular tone or emphasis is being applied; and
- foreign words and phrases that are not yet regarded as having been absorbed into English.

Titles

Italics should be used for the titles of books, journals, newspapers, and reports or research papers that have been published as independent publications (as distinct from being published in a journal or conference proceedings). Such an italicised title should **not** be placed in quotation marks – the italics take over the function of signalling a quotation.

For examples, see Appendix 2: Useful reference materials.

Acts and Regulations

The names of Acts and Regulations of the Commonwealth or state parliaments are italicised, provided they are named exactly and include their dates.

For example:

Gaming Control Amendment (Tasmanian Gaming Licence Taxation) Act 2000

Vehicle and Traffic (Driver Licensing and Vehicle Registration) Regulations 2000

Italics are **not** used for Acts of Parliament or Regulations that are named informally without including their dates.

For example:

... under provisions of the Public Sector Superannuation Reform Act.

Italics are **not** used for the names of Bills.

For example:

the Regulation of Genetic Material Bill 2000

Further guidance on conventions governing the naming of legislation and references to legal authorities can be found in *Style manual for authors, editors and printers*, 6th edn, Chapter 12 Methods of citation, pp. 224–8.

In Treasury documents, only the first reference to an Act or Regulation should name it exactly and be in Italics. Subsequent references should be simplified, omit the year and be in regular font.

Special names

Each of the names *Service Tasmania* and *Tasmania Together* contains a single word in italics, as shown here. This is easy to remember if you bear in mind that in these titles the word “Tasmania” is the one that is not in italics.

Do **not** use italics for extended blocks of text. The sloped characters are not as legible as standard roman characters, and they are even more difficult to accurately proofread. The use of italics as a layout device – for example in subheadings – is **not** recommended.

See Acts, Bills and Regulations; References to publications; Underlining.

See also *Style manual for authors, editors and printers*, 6th edn, Italics, pp. 145–8.

It’s versus its

Momentary confusion between *it’s* – the contracted form of “it is” or “it has” in everyday conversation – and the possessive pronoun *its* (meaning “of it”) happens to almost everyone from time-to-time.

There are three simple safeguards against having this happen.

1. It’s = it is. Keep in mind that the apostrophe in “it’s” is there to mark the omission of a space and either one or two letters, just as in *can’t* or *doesn’t*.

For example: *It’s* a nice day today.

2. Remember that “its” is one of a whole set of possessive pronoun forms that all end in “s” without any apostrophe. Think of *hers*, *his*, *its*, *ours*, *theirs*, *yours*.

For example:

The committee reviewed *its* decisions.

The car that was stolen last night was *hers*.

Is that book *yours* or mine?

3. The final safeguard is careful proofreading, which takes time and concentration but is always worthwhile – indeed, indispensable.

See Apostrophes: absolute possessives.

Jargon

Jargon (the specialised vocabulary of any particular profession, science, trade or religion) is a notorious killer of interest among the general public. But it can be useful in specialised discourse.

To decide whether to use jargon or avoid it, apply two tests:

Who is the audience?

Will using jargon here promote clarity or impede it?

It would, for example, be difficult to find a plain English synonym for “net present value technique”, just as it would be hard to describe Treasury’s risk management policies without any mention of “critical service delivery”, “disaster recovery plans” or “contingency plans”. When the context is risk management, its jargon terms can be easily understood.

Some jargon terms become established in everyday speech, though usually with a loosened or corrupted meaning.

Examples are:

deadline, decimate, differential, escalate, feedback, liquidate, methodology, overload, paradigm shift, quantum change.

See *Officialese* and *bureaucratese*.

See also *Style manual for authors, editors and printers*, 6th edn, Audience awareness, pp. 49-50.

Latin and Greek

See *Plurals from Greek and Latin*; *Foreign words and phrases*.

Legislation

See *Acts, Bills and Regulations*.

The *Acts Interpretation Act 1931*, Section 10A, specifies the meanings that are given to the words, *must*, *may*, *is to* and *are to*, when they are used in Tasmanian legislation.

must is to be construed as being “mandatory”;

is to and *are to* are to be construed as being “directory”; and

may is to be construed as being “discretionary or enabling”, as the context requires.

The following geographical terms are also defined in the Act.

“Australia” means the Commonwealth of Australia and, when used in a geographical sense, does not include an external territory.

In any Act, a reference to the State, this State or Tasmania is a reference to the State of Tasmania and its dependencies.

In any Act:

- “northern area” or “northern region” means that part of the State comprising the city of Launceston and the municipal areas of Break O’Day, Dorset, Flinders, George Town, Meander Valley, Northern Midlands and West Tamar;

- "north-western area" or "north-western region" means that part of the State comprising the cities of Burnie and Devonport and the municipal areas of Central Coast, Circular Head, Kentish, King Island, Latrobe, Waratah-Wynyard and West Coast; and
- "southern area" or "southern region" means that part of the State comprising the cities of Hobart, Clarence and Glenorchy and the municipal areas of Brighton, Central Highlands, Glamorgan-Spring Bay, Huon Valley, Kingborough, New Norfolk, Sorell, Southern Midlands and Tasman.

Legislative authority

When your work involves explaining to a member of the public (or to a colleague in another government agency) what the legislative basis or Cabinet decision is for a Treasury policy or ruling, you need to take particular care to represent the effect of the legislation with precision.

Sometimes this can be done by quoting directly from the wording of an Act, in which case it is a good idea to have a second person check your quotation both for literal accuracy and to make sure that the context in which you place the excerpt does not distort or misrepresent the effect of the Act.

On other occasions verbatim quotation might cause confusion, especially if parts of several subsections of an Act are involved. In that event, it is better to make your own summary or paraphrase of those parts of the Act which apply to the case at issue. Here again it is wise to have a colleague read what you have drafted, to verify its accuracy and helpfulness.

Less and fewer

Traditionally, *less* referred to quantity (non-count nouns), *fewer* to number (count nouns): as in: *less butter* but *fewer chairs*.

His troubles are *less* than mine.

(Meaning, "His troubles are not as *great* as mine.")

His troubles are *fewer* than mine.

(Meaning, "His troubles are not as *numerous* as mine.")

However, the *Macquarie Dictionary* has noted a change in usage in Australian English, with *less* now also being used with count nouns, in writing as well as speech. For example:

This legislation will result in *less* disputes between builders and clients.

The Union had *less* workers participating than in their previous campaign.

Despite this, the distinction between *less* and *fewer* is a valuable one, and should be maintained in Treasury documents. The previous sentences would be more elegantly phrased as:

This legislation will result in *fewer* disputes between builders and clients.

The Union had *fewer* workers participating than in their previous campaign.

Licence and license

To avoid confusing the spelling of these two words, keep in mind that in Australian English *licence* is always a noun and *license* is always a verb. It is the verb that gives rise to the forms *licensed*, *licensing* and *licensee*.

For example:

If you hold a driver *licence*, you are *licensed* to drive.

Make sure that your spell checker is set to English (Australian). If it is set to English (American) you will find that whenever you key-in the noun, “*licence*”, it will be flagged as incorrect.

For more on American versus Australian spellings, see *Style manual for editors, authors and printers*, 6th edn, pp. 83–5.

Lists and punctuation

Because numbered or bulleted lists are more a design feature than a grammatically bound entity, they are immune from most of the ordinary conventions of punctuation.

The main grammatical requirement of a vertical list is that its use of verbs should remain consistent with any introductory phrase at the top.

When using bullets or numbered styles for lists, there are three guiding principles:

- Choose the style that is best suited to the immediate context in your document.
- Don’t “drift” from one style to another part-way through the set of bullets.
- When a document is being prepared for the web, do not indent the bullets – they are awkward to handle when converted to html.

Note: when using the bullets or numbering facility in Word, the points or numbers will be indented automatically.

For bullets and numbered lists, there are five main styles in terms of how content should be presented. They are given here in order of complexity. Example 3 is the Treasury-preferred style, with example 4 being the preferred style when the items in the list are full sentences.

Example style 1

In general, a printed publication will involve:

- writer(s)
- editor
- graphic designer
- typesetter or desktop publisher
- proofreader
- printer

Note: No punctuation – semicolon, full stop or comma – is used in these six bullets as the listed items are too short to need it for clarification.

Example style 2

Before you leave your office for the day:

- save your work,
- turn off the heater,
- switch off the lights, and
- lock your door.

Note: The bullets in this example are all parts of the single sentence that begins with the word “*Before*” and ends with the full stop after “*door*”. Note also the presence of the linking word “*and*” at the end of the second-last bullet.

Example style 3

You can use photographs in a number of ways:

- as an integral part of the page layout (taking care to have the required number and ensuring that they are suitable);
- as separate items distributed throughout the document; or
- as a pictorial section using a montage effect, with several photographs spread over consecutive pages.

Note: Although this example looks quite similar to example 2 in having a single continuous sentence, its individual phrases are longer than those in example 2, and two of the phrases have their own internal punctuation. This is why the use of semicolons, rather than commas (as in style 2), is helpful to readers.

This is the preferred style for punctuating lists at Treasury: having a semicolon (;) at the end of each bullet, and a conjunction (“and” or “or”) before the last bullet. However, when the bullets include complete sentences, this style should **not** be used. Instead, use style 4.

Example style 4

During a brainstorming process you should take special care to do the three things set out below.

- Identify and jot down topics by program, region or outcome.
- Consider what sort of introduction or overview is needed. Allow for any “big news”, major achievements or changes which should be highlighted.
- Decide whether any of the information would be better dealt with in appendices to the main text.

Note: Notice that all the bullet items in example 4 are complete sentences (as is the introductory stem), as distinct from being phrases that contribute to a single, over-arching sentence. The presence of two sentences within its second bullet was what dictated the choice of list style in example 4. Unlike the previous examples, the first word of each bullet point begins with a capital.

In this style, it is not necessary to use a colon at the end of the introductory stem.

Example style 5

The publication has three primary aims.

1. It provides background information on the National Competition Policy’s competitive neutrality models.
2. It explains the framework associated with the Corporatisation Model.

3. It canvasses issues to be considered.

Note: Example 5 differs from example 4 in using numbers, rather than bullets. Numbers are used because the items are arranged in a definite order of priority. The use of numbers brings with it the need for each bullet to be a complete sentence. Note that, unlike example 4, none of the items 1-3 contain more than one sentence. As in example 4, it is not necessary to use a colon (:) at the end of the stem.

In order to maintain consistency across our correspondence and publications, Treasury also has a preferred format for bullet levels as follows:

- [first level]
 - [second level]
 - [third level]

See also *Style manual for authors, editors and printers*, 6th edn, “Itemised indented material” and “about dot-point series”, pp. 141–4.

Majority

By convention, the phrase *the majority of* refers to a plural, not a singular, entity. It is idiomatic Australian English to write:

Cabinet accepted *the majority of* those recommendations.

It is **non-idiomatic** to write:

⊗ The Government, not the private sector, will accept the majority of the risk.

That sentence should be adjusted to say “most of the risk” or (depending on context) “the major part of the risk”.

As *majority* is treated as a plural entity, it is correct to write “the *majority* support”, rather than the “*majority* supports”

May and might

A useful difference in meaning between the verb-forms *may* and *might* seems to be disappearing from the spoken language in Australia. It is worth respecting in the written language because it allows for the expression of precise distinctions in meaning.

To say that something *may* have happened is to acknowledge the possibility of it while also acknowledging that you do not know whether in fact it did happen.

For example:

These regulatory arrangements *may* have applied to the Commonwealth Bank.

To say that something *might* have happened either implies a much higher level of uncertainty about it or acknowledges that the event did not in fact happen.

For example:

Those regulatory arrangements *might* have continued to apply to the Trust Bank for many years had it not been sold.

A common error is to mix the two kinds of statement by choosing the wrong tense for the auxiliary verb:

⊗ Had the budget allowed for it, we *may have* spent more money.

This should have read: “Had the budget allowed for it, we *might have* spent more money.”

May and must

In Tasmanian legislation the words *must* and *may* have been given specific meanings.

must is used in the sense of “being mandatory”

may is used in the sense of being “discretionary” or “enabling”, as the context requires

In addition, *is to* and *are to* are used in legislation in the sense of “being directory”.

See also Acts Interpretation Act 1931, Section 10A.

Measurement

The *National Measurement Act 1960* governs the use of measurement in Australia. The *National Measurement Guidelines* (1999) prescribe the way in which units of measurement and prefixes may be combined to produce an Australian legal unit of measurement. Under the *Weights and Measures (National Standards) Amendment Act 1984*, most units of measurement used in Australia are those of the International System of Units, referred to as ‘SI’.

Punctuation and spacing: both the names and the symbols for SI units should be separated from the associated numerical value by a space. The SI symbols do not take full stops, unless ending a sentence. For example: 22 m, 27 volts, 77 km; 75 km/h; 500 MW, 15 °C. However, when using the symbols for measures of plane angle – degree (°); minute ('); and second (") – do not leave a space, as in: 360°, 180"; 60'; 15".

When using symbols: most are presented in lower case letters and they never take a plural ‘s’. Thus: 2 kg **not** 2 kgs or 2KGs or 2 Kgs.

The symbols that **are** presented in capital letters include:

units named after people – for example, Pa for pascal and N for newton;

prefixes, such as giga (G), mega (M), tera (T);

derived units, such as hertz (Hz), watt (W), volt (V), joule (J); and

the symbol for litre (L) which in Australia is capitalised to make it clearer typographically (although it is also correct to use the lower case ‘l’).

Do not mix unit names and symbols. For example: km/h **not** km/hour.

Using ‘per’: the word *per* should be used with the spelt-out names of units. The forward slash (/) should be **used only** with symbols. For example: 75 kilometres per hour **or** 75 km/h; \$50 per megawatt hour **or** \$50/MWh.

⊙ 75 kilometres/hour; 75 km per hour; \$50/megawatt hour

The use of capitals: except for the word Celsius, the names of units of measurement – such as metre, hertz, pascal, volt – should not be capitalised. We write 21 litres; 20 megatonnes; 500 megawatts.

⊙ 21 Litres; 20 Megatonnes; 500 Megawatts.

Plurals: except for *hertz*, *lux* and *siemens*, the names of units take an “s” when associated with numbers greater than one. For example: 25 kilograms; 1.5 metres; 15 degrees Celsius.

See *Area*

See also *Style manual for authors, editors and printers*, 6th edn, pp. 178–86.

Names and titles

See *Abbreviations and acronyms*; *Inclusive language*.

Naming publications

See *References to publications*.

Non-breaking spaces and dashes

To avoid the risk of having an end-of-line break occur in the middle of a large number, always use a non-breaking space: as in 678 560 and 75 900 000

In Microsoft Word, on a PC, press: shift+ctrl+spacebar.

The “hard” break also avoids the risk of having too wide a space appear between the parts of a number when a document is left-and-right justified (sometimes referred to as “fully justified”).

Non-breaking spaces are also advisable:

- in dates (30 June 2011);
- in street addresses (80 Elizabeth Street);
- in amounts that are partly in words (\$21 million);
- in names, between the given and the surname (Judith Jones); and
- after an honorific (Mr Jones; Dr Smith).

The non-breaking space should also be used between the name of an Act and its year (State Service Act 2000); and between a numeral and its measure (68 MW).

While an en rule (ctrl + dash on the numeric keyboard) should be used in a span of years (as in 2009–10), when there is a risk that the span will break at the end of the line, use a non-breaking dash (shift + control + hyphen) as in 2010-11, instead of the en rule.

Non-discriminatory language

Agendas, minutes and other documents that refer to the person who chairs a meeting, a committee or any other formal group, should denote that person as *Chair* or *Chairman*. The use of the capital “C” helps to reduce any sense of gender colouring, perhaps because it is sharing the use of an initial capital with other non-gendered functional titles such as “Secretary” and “Treasurer”.

Linguistic discrimination can take many forms, but whether unwittingly or deliberate, it has the effect of marginalising or excluding particular segments of the population. There is no place in public documents for uninformed, prejudiced or merely insensitive references to others.

When referring to an individual, that person's sex, religion, nationality, racial type, age or physical or mental characteristics should only be mentioned when this information is pertinent. Group characteristics should be applied with care. Writers should keep in mind the diversity within their audiences and ensure that references to, and about, particular people or social groups are couched in inclusive terms.

For inclusive references, generic terms are ideal. The word *Australian* refers to all communities within Australia, both those born here and those who have migrated here recently to take up citizenship. *Indigenous* (without an initial capital) is a useful generic reference covering all Aboriginal and Torres Strait Islander people. *Migrant* and *immigrants* are probably the most useful words when referring to newcomers to Australia: they make no assumptions about culture or language. Avoid terms such as *ethnics* and *ethnic Australians* as they raise problems of meaning and have also acquired negative connotations.

Gender free terms for most working roles are included in *Australian standard classification of occupations* (Australian Bureau of Statistics, 1997). Some examples are:

police officer	not	policeman
minister of religion	not	clergyman
fire-fighter	not	fireman
supervisor	not	foreman

See Inclusive language; Officialese and bureaucratese; Jargon; Readability.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 4 Effective and inclusive language pp. 48–62.

Noun clusters

Be wary of using nouns as adjectives. When they accumulate they become unwieldy and create confusion, as in:

⊙ It was considered necessary to devise a *new client responsiveness determination methodology*.

Several new major non-government service provider entities were identified.

I am sitting for the driving instructors training college entrance examination.

In the last example, there are six consecutive nouns with the first five acting as adjectives. When nouns accumulate, as they do in these sentences, the meaning is often unclear. While restructuring these sentences would give a better result, they can be improved by unpacking the accumulation of nouns and rephrasing.

It was considered necessary to devise a new method for determining client responsiveness.

Several new entities in the non-government sector were identified as being major service providers.

I am sitting the entrance examination of the training college for driving instructors

Number

In text, use words rather than digits for numbers up to nine. For all numbers from 10 upwards, use digits rather than words, unless:

- the sense is intentionally approximate (as in “several thousand of those ...”);
- the number refers to a large amount of money (“\$55 million”; “\$2.5 billion”); or
- the number comes at the start of a sentence. In this case the number must be written in words, (“Thirty-six per cent of these were” not “36 per cent of these were” or “36% of these were”).

An exception to this practice applies to percentages less than 10 where it is acceptable to use digits. For example: 3 per cent; and $\frac{1}{2}$ of one per cent. (This is the Treasury-preferred format.)

When the word million or billion occurs in continuous text, spell it out in full. In tables, million may be abbreviated to “m” as in: \$225.7m.

Note: The Department of Treasury and Finance uses the word billion only in the sense “one thousand million”.

Treasury conforms to the Australian Government’s *Style manual for authors, editors and printers*, in not using commas in numbers. A number larger than 999 has its groups of digits separated by a single space. For example:

1 000 8 400 \$18 400 \$180 400 \$1 980 452

To avoid any risk of having an end-of-line break occur in the middle of a large number, always use a non-breaking space — in Microsoft Word on a PC, press shift+ctrl+spacebar. The “hard” space also avoids the risk of having too wide a space appear between parts of a number in a document that is left-and-right justified.

Non-breaking spaces are also advisable when naming dates (30 June 2008) or street addresses (80 Elizabeth Street); when naming amounts that are partly in words (\$21 million); between given and surname; and when an honorific is used with a person’s name (Mr Jones; Dr Smith).

Note: the practice of non-breaking spaces is not available for use in Lotus Notes. In Word it is not available for use with the en rule.

Ranges of numbers should be set **either** with unspaced en rules separating their elements:

50–270 kilometres a range of \$5 000–\$8 000 year 2000–01

Note: in Word 2003, the en rule or en dash can be inserted by going to Insert > symbol > special character, or by holding down: ctrl + dash (on the numeric key pad)

or with words as the separators, as in:

“...ranging *between* \$5 000 *and* \$8 000...”

“...varying *from* 19.3 *to* 22.6 per cent...”

Depending on context, fractions can be written either as numbers or as words:

0.25 $\frac{1}{4}$ one-quarter 0.75 $\frac{3}{4}$ three-quarters.

Note: In Australian English, spelling such fractions in words **without** the hyphen is a spelling mistake. The same is true of larger numbers when expressed in words: twenty-three, forty-nine, and so on.

When decimal points are less than one, a zero should always be placed before the decimal point: as in, 0.08; 0.5.

Officialese and bureaucratese

Officialese and *bureaucratese* are favourite terms of mockery used by people when criticising public servants for writing impersonally. Sometimes the criticisms are unfair. After all, administering the law and implementing public policy are not activities that call for a “matey” approach in written material.

Frequently, however, what has made critics irascible is one or more of five bad habits in writing, all of which are avoidable: cliché; legalistic expressions; impersonality, particularly through the over-use of verbs in the passive voice; needless hesitancy; verbosity or magniloquence.

Cliché is discussed under *Clichés and vogue words*.

Legalistic expressions are sometimes useful in the first rough draft of a letter or other document, as they can help to specify exactly what item of legislation underpins the topic being explained or discussed. But in editing the document after its first draft, bring its language closer to everyday speech and therefore closer to the ordinary reader’s grasp. At the same time, take extreme care not to change the meaning when paraphrasing legislative requirements or legal advice.

Impersonality. The grammatical term “passive voice” describes the form of the verb in a sentence such as “The Government’s action was facilitated by Treasury.” Its counterpart, the “active voice”, is the form of verb used when the person or entity doing the action comes first: “Treasury facilitated the Government’s action.”

In public sector discourse, where various writers often work on the same document at different stages in its development, authors easily slip into overuse of the passive voice. This can be because each of them is uncertain about whose thinking they are putting forward (“It is understood that ...”) or because they feel a need to speak for the institution (the Department) rather than for themselves or other individuals. Whatever the cause, a sustained run of verbs in the passive voice can become monotonous and sometimes authoritarian too. The effect is particularly undesirable when the document is a letter that will, in the end, be signed by a departmental officer whose name and position title will appear at the foot. The signatory automatically becomes the “I” of any such letter, and there will usually be no harm in having an active phrase such as “I am” or “I will” in the text.

In Microsoft Word the spelling and grammar function is quick to challenge passive constructions, so having the option “Check grammar as you type” switched on during drafting can often save time by alerting you immediately to phrasing that you can change to active voice.

Needless hesitancy. A common fault in corporate and public sector writing is to be over-cautious in reporting activities. This can be caricatured in a sentence starting:

⊙ Preparations were completed for planning an approach to the introduction of a strategy for ...

If you have to be as tentative as all that, perhaps it would be wiser not to report the activity until *next* year, when there would be a more tangible output. A lesser form of needless hesitancy is to say that some activity has been *outlined* when it has in fact been *described*.

Verbosity (the use of many words when few would suffice) and **magniloquence** (the use of long words when short ones would do) often go together. They waste space, are fatiguing for readers, and can easily look pompous. It is not always necessary to write *commence* instead of *begin* or *start*; or *assist* when you mean *help*; or *discontinued* when something has stopped. Also, “*is not able to be*” makes a needlessly wordy substitute for “*cannot be*”.

Note: If there is a golden rule to follow in this matter of officialese it is, very simply, “always be as direct as you can, without being curt or rude or indiscreet.”

See Clichés and vogue words; Readability; Passive constructions.

Page numbering

On all templates, the position and size of page numbers are preset.

Minutes and correspondence consisting of more than one page, are numbered at the top centre of each page, except for the first page which is left blank.

For other publications, such as manuals and reports, the Treasury convention is to place the page number in the footer – even numbers on the outside edge of the left-hand page; and odd numbers on the outside of the right-hand page. The title of the document may accompany the pagination in the footer (as in this publication).

Paragraphing

Paragraphs have two purposes, one being logical and the other practical. The logical purpose is to signal stages in a narrative or argument. The practical one is “to relieve the forbidding gloom of a solid page of text” (Nicholas Hudson, *Modern Australian Usage*, p. 294).

Each paragraph is meant to deal with a separate topic and this means that, when paragraphing is applied correctly, paragraphs become a convenient unit of text for helping readers keep track of an author’s meaning.

The opening sentence of each paragraph signals that a new step in the development of the subject has been reached. As long as the information that follows holds together with this first sentence, a paragraph can be of any length. However, it is best to avoid paragraphs consisting of a single sentence, unless that sentence is one that indicates the relationship between parts of an exposition or argument.

Paragraphing calls for a good eye, as well as a logical mind. Large blocks of print look formidable to readers. If you are in doubt about whether or not to insert a paragraph break, try to envisage the finished, printed publication. Generally speaking, the narrower the columns of type in the document, the more paragraph breaks it will need. For example, compare the approach to paragraphing taken in newspapers such as the *Mercury*, *Australian* and *Australian Financial Review* with the *Style manual for authors, editors and printers*, a non-fiction book or government report that you found easy to read; and a favourite novel.

For Treasury correspondence and reports, paragraphs are separated by a space equivalent to at least one single line of text and are not indented. In templates, the amount of space to be left between paragraphs is preset.

See also *Style manual for authors, editors and printers*, 6th edn, Paragraphs and sentences, pp. 40–1.

Particles

Particles are incomplete words. To look correct, they need to be attached to other words, sometimes by means of hyphens. For example:

anti-avoidance provisions anti-virus software
in mid-calculation at mid-century
interdigitation interrelationship interspersed
multi-stage **but** multicolouredmultilinear
non-budgeted non-linear non-negotiable **but**
nonsense **and** nonentity
post-Budget pre-filled pre-printed
self-explanatory self-sufficient
semi-annual semi-official semi-urban **but**
semicircular semicolon
sub-committeesub-group sub-set

See Hyphenation; Spelling.

Passive constructions

In what grammarians call “the passive voice”, the subject of a sentence is acted upon. In “the active voice” the subject of a sentence performs an action. Be careful not to overuse the passive voice. While it has its place in expository text, it is best avoided whenever you can. To check on which kind of sentence you are writing or reading ask, “Who is doing what to whom (or to what)?” Sentences in the passive voice are nearly always longer, and usually clumsier, than active voice ones saying the same thing.

Active: You can get a shock from your telephone during a thunderstorm.

Passive: Persons using telephones during thunderstorms are advised that electrical shocks may be experienced.

In the passive voice the writer can avoid attributing responsibility for an action, one reason for its popularity in bureaucratic prose. In this next example the active voice equivalent is no less wordy than the original, but it has the merit of being more direct.

Passive: It is believed that the subsidy should not be restricted to rural areas.

Active: The Minister believes that the subsidy should not be restricted to rural areas.

See *Officialese and bureaucratese*; Impersonality; Readability.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 4 Effective and inclusive language, pp. 54–5.

People’s names and titles

See Abbreviations, Acronyms and initialisms; Inclusive language

For further information go to:

TresNet > Office of the Secretary > Departmental correspondence > Procedures: using the term “Honourable” and applying post-nominals

Parliament of Tasmania home page > Contacts > House of Assembly/Legislative Council

See also *Style manual for authors, editors and printers*, 6th edn, Inclusive communication, pp. 55–62; Personal names, pp. 121–2; Modes of address, p. 127; Titles, honours and forms of address, pp. 504–18.

Per cent versus %

In continuous text, as distinct from tables, the expression “per cent (**not** percent)” should always be spelt out in full. Any preceding number should always be linked to the “per” by a hard-breaking space.

In tables, the percentage sign [%] is permissible and is usually appropriate.

See Number.

Plurals from Greek and Latin

The more frequently a Latin-derived word appears in everyday use, the more likely it is to take “-ums” in its plural rather than the original Latin ending of “-a”. Everyday examples are “condominiums”, “ultimatums” and “vacuums”.

singular	plural
agenda	agendas
analysis	analyses
census	censuses
criterion	criteria
curriculum vitae	curriculum vitae or curricula vitae
formula	formulas or formulae
forum	forums
medium	media
memorandum	memoranda or memorandums
phenomenon	phenomena
synopsis	synopses
stadium	stadiums
stratum	strata

Practice and practise

In Australian English, *practice* is a noun (to make a *practice* of doing something), and can also be used as an adjective (a *practice* match).

The Macquarie Dictionary lists eight meanings for practice, among them “habitual or customary; repeated performance; exercise of a profession or occupation”. *Practice* is “the action of doing something; a method of working”.

normal business *practice*

practice makes perfect

a doctor with a large *practice*

make a *practice* of

it is still a common *practice*

Practise is the verb form. Its meanings include: “to carry out, perform, or do habitually or usually; to follow or observe, to exercise or pursue as a profession, art or occupation”.

to practise law

I make a practice of *practising* golf every day.

He *practised* medicine.

Make sure that your spelling checker is set to Australian English. In American English, both the noun and the verb forms are spelt *practice*.

For more on American versus Australian spellings, see *Style manual for editors, authors and printers*, 6th edn, pp. 83–5.

Principal and principle

The spelling *principal* belongs to the adjective that means, “first in importance” or “chief”, as in “The *principal* reason for going to the meeting ...” The same word, when used as a noun, can mean a “*principal* person”, such as, “He is the school’s *principal*”. “She is a *principal* with an accounting firm.” In law, it is someone who engages another to act as an agent. In finance, the same word, *principal*, means capital or property, as distinct from the income derived from it.

The quite different word *principle* comes from the Latin word for “beginning”. It is applied to fundamental beliefs or truths – “it’s not the money, it’s the *principle*.” It is also applied to fundamental understandings, such as a rule or standard – “a decision in *principle*”; “an *in-principle* decision”; “It is a matter of having high moral *principles*”; “The *principles* of good government are ...”. The adjectival form is *principled* meaning, “imbued with or having principles”.

Because *principal* and *principle* sound so alike in received standard Australian it is easy to type the wrong one by mistake. The solution to this problem is careful proofreading.

Proofreading

Proofreading is not the same thing as editing. Substantive editing looks at the content, structure, language and style of a document to assess whether restructuring or rewording is required in order to improve accessibility, clarity and cohesion. Copy editing removes mistakes, inconsistencies or other infelicities of expression. By the time a document reaches its proofreading stage, all editing should have been done. What remains is finding and correcting the errors that have survived those earlier processes.

Proofreading does not start until you have a final manuscript. For correspondence, reports and annually published documents such as Budget Papers and Annual Reports, Treasury has well-established quality-assurance processes that include rigorous proofreading by two or more people in addition to the author.

Documents need to be very carefully proofread by more than one person before either being released to the public, or sent to a production firm for preparation for printing or for conversion to a website. Careful and systematic proofreading will save money: any changes that are made after any member of a production team has begun work on the document will incur additional costs. Proofreading also needs to be carried out just before the document is approved for printing, as errors can be introduced during the design and conversion processes.

Remember also that the more changes you make at the proofreading stage, the greater the risk of new errors being introduced. Such mistakes can often go undetected until it is too late, and the person who implicitly gets the blame is the author. Note that when proofreading you will need to take particular care with anything printed in italics. Proofreading errors are statistically more frequent in italic type than non-italic.

Like other kinds of quality checking, good proofreading is never quick and it is not easy, particularly for amateurs. Wherever possible have more than one person involved in proofreading and be systematic. Proof reading is not equivalent to reading the content. Each time the document is read through, it is important for the proofreader to focus on specific aspects only: such as punctuation; spelling, formatting, font size and so on. In your work schedule, always allow generous time for proofreading. Plenty of time should be allowed for in the production budget, when proofreading is being outsourced. If you can afford it, having a professional proofreader involved is invaluable

See also *Style manual for authors, editors and printers*, Chapter 14 Editing and proofreading, pp. 262–4; and *Writing at work* by Neil James, Chapter 17 Proofing, pp. 313–21.

Quotations and punctuation

In general, use double quote marks [“...”]. Use single quote marks [‘...’] only for quotations contained within other quotations where double quotes have been used.

Quotation marks are most commonly used for short extracts – under 30 words – from a published document included in the general text of a document. (See below for the treatment of longer extracts.) They are used to indicate the title of an unpublished document, a chapter in a published work, an article in a periodical, an essay or a lecture.

They are also used for:

- A technical term on its first mention in a non-technical document. For example: The “Smart Goals” program will commence in November.
- For a word or phrase that has been coined or that is being used in a specific sense. For example: The sector will experience a “cost disease” as wages growth exceeds productivity growth.
- For ironic emphasis. For example: the “policy” was never approved.
- For colloquial words, nicknames, slang or humorous words and phrases in formal writing. For example: they called him Michael “Mad Dog” Dixon.
- In each of these instances, quotation marks are generally used for the first mention only – although they are a possibility if the subsequent mention is a long way from the first.

To use quotation marks correctly:

When a punctuation mark – full stop, question mark, comma, semicolon, colon – is part of the quotation, keep it inside the quotation mark. If it is not, place it outside the quotation mark.

Place terminating punctuation inside the final quote mark when there is no “carrier expression” but outside the final quote mark when there is a carrier expression.

Examples:

“It’s great fun. I love being an advocate.”

She said, “It’s great fun. I love being an advocate”.

Do **not** use quotation marks with indirect speech or to enclose familiar expressions.

Example:

They said it would be hard to implement.

Always capitalise the first word of direct speech.

Example:

The Minister said, “**W**e don’t believe the position will be compromised”.

Long quotations

Quotations over 30 words are likely to print out as three lines or more and should **not** be within quotation marks. Instead they should have hanging indents set at about one centimetre from the margins. These block quotations should be set in smaller type. For example, when the body of the text is set in 12 point, the indented quote is set in 11 point. When there is a word or phrase that is treated as a quotation within such an indented quotation, put double quote marks round the word or phrase.

See References to publications: in a bibliography.

See also *Style manual for authors, editors and publishers*, 6th edn, Chapter 7 Sentence punctuation, pp. 112–6.

Readability

When preparing written documents at Treasury you need to make sure your message will be as easy to read as possible. As a writer you should be very conscious of your intended audience – in addition to your purpose – and be prepared to adjust your style accordingly. Aim to communicate appropriately, efficiently and persuasively.

In creating readable documents, there are three important aspects that need to be taken into account:

- the clarity of your writing
- the tone of your writing
- the clarity of the document’s design, particularly font style and text layout

For most documents prepared at Treasury, there are templates available that embody a standard layout and style for each type of document. In some cases – internal memos and external letters, for example – the layout and style has been determined at Treasury. In other cases, such as the documents prepared for Cabinet and for individual ministers, the style has been determined elsewhere. Some aspects of “style” have been determined by the Department of Premier and Cabinet and apply to all Government departments.

Occasionally there are documents prepared at Treasury for which the style requirements have not been predetermined. In these cases the person who is responsible for the document must make sure that the need for “readability” has been considered before any decisions are made about the design and layout of the document. This is because the “readability” of a document is affected by the choice of font size and type; the size and design of headings; the use of colour and space; the general layout of each page, and the amount of white space that is retained. The requirements that are outlined in *Our identity – Treasury and Finance style guide* (TRIM D 36162/002: 08/76794) will also need to be taken into account.

Writing with clarity

The readability of the text of a document is primarily related to the clarity and accuracy of the writing. Attaining clarity requires attention to the tone of the message as well as to word choice, word order, sentence structure, sentence order and paragraphing. It means keeping your writing style as simple as possible and setting your tone to communicate rather than to impress.

In each of the following pairs of examples, the first paragraph is written in officialese and the second in plainer English. Compare the two paragraphs and note the differences in vocabulary, word order, sentence length and tone. (These examples have been adapted from Neil James, *Writing at Work*, pp. 155–7.)

Example 1

As the documents were submitted subsequent to the 28-day closing date, s 22(a) requires the application to be assessed without reference to them. As this is a legislated requirement, this office cannot have any regard to this document in its determination.

Unfortunately, you submitted the documents after the 28-day closing date. This means that we have to assess your application without referring to those documents. This is a legal requirement set by section 22(a) of the Act.

Example 2:

It should be noted that Council endeavours to expedite the process of approval by preparing a summary of formal submissions that have been received with respect to applications of the nature indicated by your correspondence but submissions are able to be reviewed in complete form by Council members prior to a final decision being made.

Officers of the Council try to speed up the approval process by providing Council members with summaries of the submissions that have been received about these projects. However, Council members do have access to the original submissions and are able to review them before they make a decision.

The tone of the writing

Tone is the inner “music” of words – conversational or stilted, pompous or breezy, formal or relaxed. It is tone that determines the level of reader-satisfaction. While sentence structure has something to do with it, tone is primarily generated by the choice of words. In English, many words that appear to be synonyms have clusters of associations and images that lead to subtle differences in meaning. *House*, *home*, *residence* and *domicile* all refer to the same thing but only a “tone-deaf” writer would use them interchangeably. A word misused will destroy the tone – and often the meaning – of your writing. (See Cappon, pp. 49–58.)

In setting the tone of your writing, there are at least seven aspects of “word choice” that have an impact (James, pp. 164–8). Compared with officialese, effective and easy-to-read written communication uses:

- personal pronouns such as *I*, *we* and *you*
- active rather than passive voice
- simpler words
- humanising words such as *welcome* and *please*
- informal elements such as contractions
- shorter sentences

- less clutter (fewer unnecessary words)

To write well means being able to choose the right words for each occasion. Good writing also requires a good ear. To check tone (and meaning), you need to listen to the sound of your prose – so make sure you always read your writing aloud before you decide that you have finished. The most effective tone is plain and unadorned (and flows easily when read aloud).

Clarity of the design and layout

Readability is also dependent on the clarity of the page design and layout of the text. At Treasury, for our formal documents, most design and layout decisions have already been made. You will find that the spacing between lines, line length, margins, fonts, heading styles and emphasis are all embedded in the templates.

We are encouraged to use black text on white and to avoid using colour. Even when colour is restricted to headings, there are many colour choices that decrease the readability of text, particularly when colour is also used as background. The use of background colour (and design elements) is discouraged.

On the majority of our templates the text is ranged left–right (fully justified) as in this document. Another option is “flush left, unjustified”. This is the recommended style when pages are set with two or more columns, as in Treasury’s newsletters, *in-house*, *riskmatters*, and *@treasury.tas*.

In terms of overall readability there is little difference between unjustified text and justified text (as long as the justified text has been carefully formatted to avoid uneven spacing between words). In fact, most readers prefer justified text because it “looks neater”.

Taken as a whole, Treasury’s template choices provide a design and page layout that is relatively high on the scale of readability.

Special requirements for the print disabled

Vision Australia recommends the use of unjustified text for the print disabled and the vision impaired. This is because consistent spacing between words significantly enhances readability, a characteristic that is particularly important for those with vision impairments. With justified text there is always a risk that the spacing will be uneven. This occurs often in newspapers where the use of justified text predominates, even though the pages are set with multiple narrow columns.

For more about the requirements of the print disabled see the separate alphabetical entry: *Access for the print disabled*.

See also Vision Australia’s website: www.visionaustralia.org.au

The general requirements for Tasmanian Government publications that are about access for the disabled are provided at www.dpac.tas.gov.au.

See Headings; Redundant words; Sentence structure; Paragraphing; Web writing and publishing.

More information:

For Treasury's requirements for document design, see *Our identity – Treasury and Finance style guide* (TRIM D 36162/002: 08/76794)

For more information about the design characteristics of readable printed documents, see *Style manual for authors, editors and printers*, 6th edn, Chapter 18 Typography pp. 322–44.

For information on the readability requirements for on-screen publications, see *Style manual for authors, editors and printers*, 6th edn, pp. 36–44, 440–61; and also Vision Australia's website, www.visionaustralia.org.au.

For general guidance, go to TresNet > Corporate Information Support > “User guide for adding content to the Treasury website” and “Process for publishing on Treasury's website”. For assistance contact the Communications Officer–Web Publishing, ext. 2378, or email chris.payn@treasury.tas.gov.au.

Redundant words

In preparing printed documents, eliminate all “throat clearing”. The best opening sentence for a report or paper may well be hiding in the undergrowth of paragraph four in the draft. Paragraphs one to three, when you examine them critically, often prove to be unnecessary.

Eliminate doublets wherever possible: *policies* and *procedures*; *effectiveness* and *efficiency*; *development* and *implementation* Their predictability numbs the mind, in writer and reader alike.

Sentences starting with “It is” or “It was” often benefit from surgery. Introductory phrases such as “It is the case that ...” or “It was identified that ...” or “the process of...” usually add little or no substance to what is about to be described. The same is true of “in the event of ...” (why not use “if?”); “despite the fact that” (why not use “in spite of?”); and “is not in favour of” (why not use “opposes?”)

See Readability; Jargon; Officialese and bureaucratese.

See also *Style manual for authors, editors and printers*, 6th edn, Effective communication, pp. 53–5.

For useful information on how to recognise and avoid redundant words, see *Writing at work*, Chapter 11 Clutter, pp. 206–21; and Chapter 10 Words, pp. 189–94.

References to publications

In a list of references, the titles of books, journals, booklets and other “free-standing” publications (such as major reports) should be in *italics*, **not** enclosed within quotation marks. This applies irrespective of whether the reference is to be included in a document as a citation (endnotes or footnotes) or listed in a bibliography.

In a bibliography, a reference to a book, or part of a book, must include the following information: the author's or editor's name, the name of the book (in *italics*) the name of the publisher, the place of publication and the year of publication. When the documentary-note style is used, this information always appears in that order, with the surname of the author or editor listed before the given name or initials. However, in citations the given name or initials are placed before the name of the author or editor.

Examples of bibliographic book entries in the documentary-note style:

Arens, AA and JK Loebbecke, *Auditing: an Integrated Approach*, 4th edn, Prentice-Hall, Englewood Cliffs, New Jersey, 1988.

McGrath, M, *Financial Institutions, Instruments and Markets in Australia*, McGraw-Hill, Sydney, 1994.

The documentary-note system is the preferred system for use in Treasury documents. To see other examples, go to *Appendix 2: Useful reference materials*.

The author-date system and the Vancouver system are other systems that can be used for citations, reference lists and bibliographies. They differ significantly from the documentary-note system, in both the order of information and punctuation. Examples of bibliographic book entries in these styles:

Author-date: McGrath, M (1994). *Financial Institutions, Instruments and Markets in Australia*, McGraw-Hill, Sydney.

Vancouver: McGrath M. *Financial Institutions, Instruments and Markets in Australia*. Sydney: McGraw-Hill, 1994.

The names of book chapters, journal articles, and of individual papers either presented at a conference, or published in conference proceedings, should be enclosed in double quotation marks. Journal titles must be fully spelt out, **not** abbreviated, and retain the capitalisation and spelling used by the publishers of the journal.

For example:

McDonald, J, "A Most Unnatural Unemployment Rate for Australia", *Economic Record*, 75:229, 1999, pp. 167–70.

Beresford, R, "Greenhouse Gas Emissions: Woodside's View", *Outlook 2000, Proceedings of the National Outlook Conference, Canberra 29 February to 2 March 2000, Volume 1: Natural Resources*, Australian Bureau of Agricultural & Resource Economics, Canberra, 2000.

Suzuki, R, "Workers' attitudes toward computer innovation and organizational culture: The case in Japan", paper presented to 10th World Congress of Sociology, Mexico City, August 1982.

The use of roman, **not** italic, type for the titles of articles and individual conference papers is an international convention. The use of double quotation marks, in preference to single, is a Treasury standard.

References to reports, including reports submitted to the Commonwealth or state parliaments, in general should treat the source body or sponsoring committee as the author.

For example:

Access Economics, *Access Economics Five Year Business Outlook: June Quarter 2000*, Access Economics, Barton, ACT, 2000.

Australian Bureau of Statistics, *Projections of the Population of Australia, States and Territories, 1984 to 2021*, Cat No 3222.0, ABS, Canberra, 1985.

However, where an ABS publication is used as a source for a chart or table, the preferred citation is as follows:

Labour Force, Australia, Detailed, ABS Cat No 6291.055.001.

When the title page of a government report makes it clear that an appointed individual either chaired the relevant inquiry or was the sole author of the report, it is appropriate to name that person.

For example:

Antarctic Science Advisory Committee, *Australia's Antarctic Program beyond 2000: a Framework for the Future* (Professor D M Stoddart, Chairman), Department of the Environment, Hobart, 1997.

Ergas, H, *Telecommunications and the Australian Economy*, Report to the Department of Communications, AGPS, Canberra, 1986.

The year of publication of an item should **not** be in italics unless it forms part of the italicised name of an Act or Regulation, or the title of a book, a report, or a collection of conference papers.

See

Italics; Acts, Bills and Regulations.

See also *Style manual for authors, editors and printers*, 6th edn, Bibliographies, pp. 218–9, 224–32.

For guidance on the presentation of citations, whether embodied in the text or listed as footnotes or endnotes, go to the *Style manual for authors, editors and printers*, Chapter 12 Methods of Citation, pp. 187–217.

Semicolon

The break provided by a semicolon [;] is stronger than that provided by a comma but weaker than that created by a full stop. A semicolon can be used to link two or more clauses when they have a closer logical link than that implied by a full stop. When the logical link is weak it is better to treat the clauses as separate sentences.

Examples of linked clauses:

We expect ministerial approval next week; the work can then start immediately.

Rain is forecast; however, there are no clouds to be seen.

House prices rose sharply; mortgages were higher; tensions increased.

A less common but occasionally helpful use of the semicolon is in converting to one sentence, two sentences in which the two parts are dependent on one another for effect. For example:

Unemployment in the district increased by five per cent; reports of domestic violence doubled.

It was the best of times; it was the worst of times.

Note: this rhetorical device needs to be used with care. When used clumsily (that is, putting too much “weight” on the semicolon) it can easily become just a sophisticated version of the comma splice.

The semicolon is used mainly as a separator between the various items in a bullet list. (For examples, see *Lists*.) The semicolon can also be used in this way when a list of items is set out in sentence format. It is best to use semicolons when the items are too cumbersome to be separated by commas, or the items already include internal commas.

For example:

Participants came from Bendigo, Victoria; Wellington, New Zealand; and Longford, Tasmania.

The Division’s responsibilities include: the payment of payroll tax rebates for apprentices and trainees; the administration of the pensioner rates remission scheme; and the payment of grants to municipal councils for rates remissions allowed.

Note: the Treasury style is use a colon before the first item in the list (as in the second example) and to include “and” or “or” (as appropriate) at the start of the final item.

A *semicolon* should **never** be used instead of a *colon* to introduce a list.

See *Comma splice; Colon; Lists*.

See also *Style manual for authors, editors and printers*, 6th edn, “Semicolon”, p. 101.

Sentence structure

If in doubt about the length of a sentence, cut it short. If the sentence will have to be spoken aloud, cut it very short. Ministerial briefings should use very short sentences, as Ministers are sometimes subject to interjections in Parliament.

Occasionally, of course, the intricate nature of what is being explained will demand quite lengthy sentences. If a sentence has to have subsidiary clauses in support of its main clause, try to hold back the main verb until near the end of the sentence, so as to keep readers guessing until then.

For example:

Although the new legislation was introduced into Parliament during the autumn session, debate on the Bill was adjourned.

When a sentence has to be a long one, you will help readers if you use a wide range of punctuation marks. This is where the colon and the semicolon come into their own. So do dashes whether used instead of brackets – as in this instance – or just singly as a device to vary the pace of the sentence.

If a sentence needs to have two main verbs, it is safest to connect the two main clauses with *and* or *but* or some other conjunction. Less satisfactory (and oddly fashionable in recent years) is the linking of two main clauses by inserting the preposition *with*. For example:

⊙ The Special Health Services Branch was closed *with* all except one officer taking a redundancy package.

A better version of that item might have read: The Special Health Services Branch was *closed*. *All* but one of its officers took redundancy packages.

See Readability; Paragraphing; Ambiguity.

See also *Style manual for authors, editors and printers*, 6th edn, Grammar and writing pp. 40–1, 64–5, 67; Chapter 7 Sentence punctuation, pp. 96–117.

Should and would

Should and *would* are both modal verbs – they indicate mood.

Should is used when referring to a likely event or situation, or to a remote possibility. It is also used in polite phrases and for emphasis, and can indicate obligation or advisability.

When “ought to” is meant, use *should*: *We should* go to the meeting, but we’re too busy.

When “if” is meant, use *should*: Tell her to wait, *should* you see her.

When referring to a likely event or situation: You *should* get there in three hours.

Used politely: I *should* like to apply for the position.

Would is used as the past tense of will; it is used to form the conditional, and is used to express a wish. Like *should*, *would* has a place in polite phrases.

When determination, willingness or wish is meant, use *would*: She *would* keep on despite being told not to. *Would* it were so. He *would* gladly do it, but he can’t.

If you mean “intended to”, use *would*: He *would* have gone, but he was too ill.

When writing in the past tense, use *would* not “will”: She said she *would* meet us there.

Used politely: *Would* you like some coffee?

Space after punctuation marks

Put a single space after any punctuation mark, irrespective of whether it is a comma, colon, semicolon, question mark, or a full stop. This means that the space between two sentences is **always** single. An exception to this rule is when punctuating lists, where each element in a list is separated by a single line.

See Lists; Sentence structure.

Spelling choices

For spelling checks via a computer, use the English (Australian) setting wherever possible. Also, remember that an automatic spelling check is a help towards – but never a substitute for – human proofreading. Your software will not alert you to the difference between a *draft* Bill and *daft* Bill, or between *led* and *lead*, or *compiled* and *complied*; or *causal* and *casual*, or *that* and *than*, or (the most dangerous ones of all) *not* and *now*, *public* and *pubic*.

acknowledgement and judgement	air-conditioning
Act [of Parliament]	all right not alright
adviser but advisory	anti-avoidance provisions
agencies [of governments]	anti-virus software
Agency [when a specific, previously named, government agency is referred to]	appendix and appendices
agenda [singular] and agendas [plural]	assessable
Agreement [but only when the sense is a formal, signed understanding]	air-conditioning
back up [verb] but backup [noun]	census [singular] and censuses [plural] but ...Census [when referring to, for example, the 2006 Census]
barcode and barcoded	checklist
Bill [an Act under preparation]	coexist and coexistence
Branch [when a specific, previously named, branch is being referred to]	consensus
CD-ROM or cd-rom and DVD and CD	cooperate and coordinate
cannot	criterion [singular] and criteria [plural]
data [can be used as singular or plural, but plural is preferred at Treasury]	driver licence [not drivers licence]
database	e-commerce and e-newsletter but email
dependent, independent [adjectives] but dependant [noun = a person who depends financially on someone else]	eg [but prefer “for example”] etc [avoid] ie [but prefer “that is”] and NB
dispatch not despatch	email or Email [when used on letterheads and business cards]
Division [when a specific, previously named division is being referred to]	focus and focused and focusing (not focussed or focussing)
downloading [from internet]	forgo [preferable to “forego”]
down-time	forum [singular] and forums [plural]
Government Business Enterprise	intergovernment

<p>hardcopy document</p> <p>head lease but sub-lease</p> <p>help desk</p> <p>ie eg etc</p> <p>interactive interdepartmental interjurisdictional but inter-agency</p> <p>judgement and acknowledgement [not judgment or acknowledgment]</p> <p>landholdings but land owner</p> <p>legalised localised [-ise rather than -ize in verb endings]</p> <p>liaise and liaison</p> <p>licence [noun] but license [verb] and hence licensed and licensee</p> <p>life cycle but life-cycle costing</p> <p>local council rates</p> <p>lodgement [preferable to “lodgment”]</p> <p>off-line off-site on-site but online offshore onshore</p> <p>ongoing management</p> <p>organise organisation</p> <p>overpaid overpayment</p> <p>payroll tax but <i>Pay-roll Tax Act 1971</i></p> <p>per cent but percentage</p> <p>phenomenon [singular] phenomena [plural]</p> <p>practice [noun] but practise [verb]</p> <p>pre-existing</p> <p>principal [= primary or primary person or primary capital]</p> <p>principle [= a rule or standard, as in “agreement in principle”]</p> <p>printout [noun] but print out [verb]</p> <p>privatise</p> <p>proactive proactively</p> <p>Tasmania <i>Together</i></p> <p>Tasmanian Revenue Online</p> <p>thank you not thankyou</p> <p>three-quarters two-thirds [and similar fractions, with hyphens]</p> <p>time frame time line</p> <p>transferee [= person to whom something is transferred]</p>	<p>internet and intranet</p> <p>interrelationship interstate</p> <p>intranet</p> <p>-ise [rather than -ize in verb endings]</p> <p>its [meaning “belonging to it”]</p> <p>macro-economic</p> <p>medium [singular] media [plural]</p> <p>micro-economic</p> <p>ministerial correspondence but the Minister’s reply</p> <p>New South Wales rather than NSW; similarly with Northern Territory (NT), South Australia (SA), and Western Australia (WA).</p> <p>Exceptions include: <i>National Parks and Wildlife Act 1974</i> (NSW)</p> <p>north-east south-west but Southern Hemisphere</p> <p>re-assess</p> <p>recommence</p> <p>redefine</p> <p>reformat reformatted reformatting</p> <p>relodge relodgement</p> <p>resubmit revise revisit</p> <p>rollout [noun] but roll out [verb]</p> <p><i>Service Tasmania</i> shop</p> <p>setup [noun] but set up [verb]</p> <p>stamp duty</p> <p>state [when non-specific] but State [when a specific state is named]</p> <p>State-owned Company or SOC</p> <p>sub-committee</p> <p>re-assess</p> <p>under way not underway</p> <p>upstamp [verb] and upstamping [noun or adjective]</p> <p>USA or United States</p> <p>username</p> <p>website</p> <p>well-being</p>
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transferor [= person who does the transferring]	whole-of-government reporting
trial [as verb] trialled trialling	world-wide distribution but distribution world wide
underlie but underlying	World Wide Web.

For the preferred spelling of other words see *Hyphenation; Particles; Plurals from Greek and Latin*. For a consolidated list of Treasury’s preferred spellings, go to: *Appendix 4: Style sheet*.

Split infinitive

The split infinitive, in which the preposition “to” is separated from an accompanying verb by some intervening word or phrase, used to cause much anxiety to purists. In a sentence such as, “The Government decided *to* immediately *claim* exemption” the splitting is fairly harmless, though the sentence would read more elegantly if it were rephrased as, “The Government decided *to claim* exemption immediately.”

However, the wider the split between the preposition and the verb the more pressing is the need for rewriting the sentence.

A statement such as:

⊙ We have *to* seriously but quickly *consider* this application needs to be re-ordered to become:

We have *to consider* this application quickly but seriously.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 5 Grammar, p. 76.

States and territories

When mentioned as a group and not individually named, the words *states* and *territories* do **not** need to begin with capitals. A specific state or territory that has already been named in your document can take a capital for “the State” or “the Territory” in subsequent references. But it should be noted that it is modern practice not to capitalise state or territory when used in this way. However, *the Territory* has been accepted as a formal name for the Northern Territory and should be capitalised when used in this way. The expression *state-wide* should **never** be capitalised.

See Capital letters; Geographical place names.

Style sheets

When editing or proofreading a document, an editor prepares a style sheet to record all the decisions made about how words are to be spelt and about general matters of style. The style sheet is arranged alphabetically and used for reference during the process of editing or proofreading. Having a style sheet enables decisions on spelling and punctuation to be applied consistently throughout a document. Where an organisation has developed its own style manual, an editor’s style sheet will conform to the house style.

When writing a report or other lengthy document it is helpful for the author to have a style sheet to refer to. It is even more helpful where there are multiple authors. Having a style sheets assists the author(s) to maintain consistency. It also means that it is more likely that the document will conform to Treasury's house style. For senior officers who have to quality assure documents on an ongoing basis, a style sheet that provides quick access to the house style will make it much easier for the checking and proofreading to be done accurately and consistently.

A style sheet listing Treasury's preferred spellings, and other style decisions, has been included in this *Style Manual* as "Appendix 4: Style sheet".

For another example of a style sheet see p. 265 of the *Style manual for authors, editors and printers*, 6th edn. For further information about the use of style sheets see *Style manual for authors, editors and printers*, 6th edn, pp. 15, 264–5, 344, 450–51.

Subjunctive

The subjunctive is the form of the verb that is used when expressing a doubt; a supposition; something that is feared to be true; or an action that is potential, contingent or hypothetical. It relates to intentions or wishes, not actual events or facts. For example:

Suppose you *were* commanded to go, what would you do? (past subjunctive)

You have ignored my demand that he *be* severely reprimanded. (present subjunctive)

Except for the use of *were*, the past subjunctive has almost completely disappeared.

If the Minister *were* to agree with the policy ... (**not** was)

Were I but king, things would alter.

I'd go if I *were* you.

Were he to do it, he would be branded a cheat.

The present subjunctive is occasionally found in formal writing.

She suggested he *write* the article. (**not** writes)

The Director requested that you *be* left alone. (**not** are)

I *insist* that he leave the meeting.

It is recommended that the Minister *agree* with the policy.

It is recommended that the Minister *direct* the Department to impose the penalty.

Should the Minister *approve* the contract, the Department shall be able to...

It is intended that the Department *be* given authority to approve the contract.

It is important to maintain consistency in the tense of the verbs in each sentence.

Note the use of "would" in, "Suppose you *were* commanded to go, what *would* you do?" (the past subjunctive), and the use of "leave" in the sentence, "I *insist* that he *leave* the meeting." (the present subjunctive).

See Conditional expressions; Grammatical agreement.

Tables

Tables need to be set out so that they conform to the standard established for use at Treasury.

This means that they will:

- in colours according to whole-of-government style authorised palette;
- use Arial font, regular (except for the column titles, which should be in bold);
- have the title above the table, in Arial, as appropriate;
- use a font size of 8 pt for notes;
- minimise the use of borders; and
- minimise the use of capitals.

In the following example the table has been formatted to accord with Treasury's preferences.

Example 1

Note 3 Departmental Output Schedules

3.1 Output Group Information

Budget information refers to original estimates and has not been subject to audit.

Output Group 1 – Financial and Resource Management Services

	2009 Budget \$'000	2009 Actual \$'000	2008 Actual \$'000
Revenue			
Revenue from appropriation	9 742	8 164	9 181
Fees and fines	3	1 576	1 435
Gain on sale of non-financial assets	3
Other revenue	2 016	347	396
Total	11 761	10 087	11 015
Expenses			
Employee entitlements			
Salaries and wages	7 994	6 651	6 602
Other employee expenses	117	309	146
Superannuation	880	742	725
Depreciation and amortisation	133	142	100
Grants and subsidies	5
Supplies and consumables			
Advertising and promotion	19	18	12
Communications	98	105	113
Consultants	134	208	682
Information technology	549	450	441
Maintenance and property services	530	524	560
Other supplies and consumables	788	499	568
Travel and transport	158	153	149
Other expenses	580	494	482
Total	11 980	10 293	10 585
Net result	(219)	(206)	430
Expense by output			
1.1 Budget development and management	2 450	2 276	2 045
1.2 Financial management and accounting services	3 835	3 104	3 209
1.3 Shareholder advice on government businesses	2 728	2 265	3 109
1.4 Government property and accommodation services	1 174	986	862
1.5 Government procurement services	1 793	1 662	1 360
Total	11 980	10 293	10 585
Net Assets			
Total assets deployed for Financial and Resource Management Services		2 115	3 960
Total liabilities incurred for Financial and Resource Management Services		(2 089)	(1 901)
Net assets deployed for Financial and Resource Management Services		26	2 059

When pasting an Excel table into a word document:

- the table must have a hatched box and black squares around its border when it is selected in Excel;
- use the edit > paste cells > option; and
- do **not** use tables that are linked or embedded.
- See *Graphs and charts*.
- See also *Style manual for authors, editors and printers*, 6th edn, pp. 347–58.

Telephone numbers

When naming an Australian telephone number in Treasury documents, put the area code in brackets. For example: (03) 6233 3100. This practice should apply even when the letter is being sent to a place in Tasmania or Victoria (where the area code is not required).

When naming an international telephone number, brackets are **not** used for the area code and the initial zero is omitted. For example: +61 3 6233 3100.

That, which and who

Much of the anxiety about when to use “that” instead of “which”, is misplaced. A convention has built up during recent decades, and if you want to show that you are aware of it, here are some tips.

A defining (or restrictive) clause limits the meaning of the noun to which it applies. Use “that” to introduce such a clause, as in:

The advice *that* she drafted last week has just been accepted by the Minister.

A refining (or non-restrictive) clause adds information about a noun that either has already been defined or does not need to be defined. Introduce this type of clause with “which”.

Our taxation article, *which* we wrote last year, has been accepted for publication.

Note: in this sentence the clause, “which we wrote last year”, could be removed without obscuring the basic meaning of the sentence. It simply gives additional information about the taxation article. A refining clause will always have commas, dashes or brackets at the start and end of it because the information in the clause is parenthetical. (For more information go to *Comma*.)

A mnemonic rhyme for recalling the “that/which” distinction is: “*That* defines; *which* refines.”

In American English the use of *that* and *which* is almost the reverse of the Australian pattern.

Either way, the “rule” applying to the use of *that* and *which* is subject to many exceptions that are brought about by context. As a result, the correct use of *that* and *which* has ceased to be a matter of much grammatical importance.

In some sentences where the back reference is to people, the use of *that* can be contentious.

It is correct to say – the person *that* I saw – and most people do not object to that structure. However, in Treasury documents it is best **not** to use *that* when referring to people taking action.

For practitioners *that* lodge documents with our office.

The man *that* arrived late ...

Instead, be polite, and use *who*.

For practitioners *who* lodge documents with our office.

The man *who* arrived late ...

Those employees *who* are about to take leave ...

The committee members *who* live in Launceston

See *That* as a conjunction.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 5 Grammar, p. 75.

That as a conjunction

In everyday conversation, people often omit the linking word “that” when introducing indirect speech. Newspaper journalists tend to do the same, because they usually have to hurry. However, the result can be confusing, either momentarily or totally:

⊙ The 2002–03 report of the Juvenile Justice Advisory Committee showed two-thirds of young people involved in the conferences gave written apologies to their victims.

Note: Insertion of “that” immediately after “showed” would have clarified the structure of the sentence.

If in doubt, retain the connective *that* for the sake of clarity, even when it feels pedantic.

See Ambiguity; That, which and who.

Time and periods of time

A range of years should be written using the en rule in Microsoft Word (on a desktop PC hold down ctrl and press the minus sign on the arithmetic keypad).

Note: when the en rule is used it is not possible to create a hard break so if there is a possibility that the span of years will break at the end of the line, use shift + control + hyphen. In Excel or Lotus Notes use a hyphen.

For example:

financial year 2007–08 the period 2007–08 the 2007–08 financial year

Do **not** express financial years in the form “2005/06” or as “05/06”.

For clock time the following format should be used: from 8 am to 6 pm

⊙ 6 o'clock

In documents where there are very few numbers, times of day are often expressed in words, particularly where they involve full, half and quarter hours:

They arranged to meet at *quarter to eleven*.

She had to leave at *ten* in the morning.

Words rather than numerals are also conventional in adjectival phrases such as:

They catch the *eight-thirty* bus to work each morning and return by the *five-forty*.

However, times presented as words can give the impression of approximations, so numerals should be used whenever the exact time is important.

For example:

The bus leaves the city terminal at *8.22 am* and arrives here at *2.08 pm*.

See also *Style manual for authors, editors and printers*, 6th edn, Chapter 11 Numbers and measurement, pp. 172–3.

Typographical style

The corporate typeface used at Treasury is Arial. The standard font size is 12 point. The minimum font size for tables it is 9 point. For disclaimers, footnotes, notes to tables, and some text printed on stationery, a minimum font size of 8 can be used.

Underlining

In the days of typewriters, when bold and italic options were not available, underlining was used for contrast. However, in the days of computers there are two good reasons for **not** using underlining for this purpose:

- It affects legibility by covering the parts of letters that descend below the line.
- It has become a useful way of showing hyperlinks.

When contrast is required for a heading, the use of “**bold**” is the alternative preferred at Treasury.

Italics can also be used for contrast, but should be avoided. There are well-established conventions for the use of italics, and italics are more difficult to read. In the general text of official correspondence the use of bold, and particularly italics, should be avoided.

See Italics; Headings.

See also *Style manual for authors, editors and printers*, Chapter 9 Textual contrast pp. 136–49; Underlining, p. 149.

Web writing and publishing

When preparing documents for web publication, it is advisable to avoid elaborate formatting. Techniques such as indenting, tabbing, multiple line returns, borders and shading do not convert with accuracy; neither does information presented in tables. Do **not** centre text as it is harder to read and do **not** justify left and right to form block text.

For documents destined for web publication, the text layout should be aligned left and ragged right. Use the standard sans serif font, Arial: Treasury’s website style sheets will convert text in Arial to Verdana, the sans serif font that is used on Treasury’s web pages.

Make sure that the text is organised into topics and subtopics. Web writing is more like the writing you find in newspapers – attention grabbing headings or headlines, followed by short paragraphs summarising the key information, with more detailed information coming later in the article. On the web, as in newspapers, you have the option of providing greater detail on subsequent pages.

Writing for the web

Most people do not read web pages: they scan them, picking out words and phrases that stand out. To structure a web document you therefore need to:

- provide the most important facts on the first “page”, along with information about the context;
- divide the content into topics and subtopics;
- use headings and subheadings that are descriptive and concise; and
- use bulleted lists.

This means you need to be concise, keeping sentences and paragraphs very short, and avoiding a sequence of clauses and phrases. Write in plain English using language that is suitable for your particular audience and purpose. Create new paragraphs for each new idea. Where there is information online that is relevant to your content, provide a link to it. Do **not** recreate it on your page.

When creating links think of them as operating like headings, so:

- make the link meaningful. The easiest way is to highlight key words in the text, as in “the [2008-09 Mid Year Financial Report \(Consolidated\)](#) is now available”; and
- avoid using Click [here](#) or [More](#).

Links need to be checked regularly to make sure that they remain active and that they do take users where you intend them to go.

When directing readers of hard copy documents to information on the web:

- include the URL; or
- indicate the trail to the website, as in: go to > Budget & Financial > Guidelines > Treasurer’s Instructions.

Note: do not direct users to a homepage unless it contains the relevant information.

Useful references

These documents are on the Tasmanian Government Communications website: www.communications.tas.gov.au:

200708 Web Content Management Policy and Procedure, V1.2 TRIM Ref:
D/7043 07/43010

Whole-of-Government Communications Policy and the Tasmanian Government Web Publishing Standards

Contacts for information

Senior Communications Officer on ext 3670 or email:

allison.mitchell@treasury.tas.gov.au

Communications Officer – Web Publishing on ext 2378 email:

webmaster@treasury.tas.gov.au

For additional information, see entries listed under “Advice on plain English and readability”, in Appendix 5: Navigating the *Style Manual*’.

While and whilst

While and *whilst* are conjunctions that mean “during, in the time that, throughout the time that, as long as, at the same time that”. The use of *whilst* – meaning *in spite of the fact of* – is an affectation that is very common in Australian English. An example of this usage is: “*Whilst* this may happen, it won’t affect us.”

Nowadays, it is usually better to use *while*, whichever meaning is intended.

While can also be a noun that means “a space of time” – as in *a long while*; *a while ago*.

As with *whilst*, the “st” forms of prepositions (such as *among* and *amid* – *amongst*, *amidst*) are also falling into disuse. This is partly because these words are not necessarily easy to pronounce and partly because they are not as agreeable to the ear when they are pronounced. However, *amongst* can seem easier to say when it comes before a vowel, such as “*amongst* others”. This may be the reason why these alternate forms of prepositions and conjunctions continue to coexist peacefully in Australian English.

Who and whom

The pronouns *who* and *whom* differ in relation to the job they do in a sentence.

Whom is used:

after a preposition (for example: “people to *whom* the tax applies”); or

as the object of a verb (“the workers *whom* the company employs”).

However, in conversation it is often omitted altogether (“She’s the person I wanted to see”) or replaced by *who* (“She’s the person *who* I wanted to see”). Even in writing, *whom* is disappearing from the language – quite rapidly in American English and more slowly in Australian English.

It is recommended that writers retain *whom* when it sounds right in a formal context.

For example:

The officer *who* sent the advice was ...

... was the officer from *whom* the advice came.

The people to *whom* we sent the advice were ...

See also Style manual for authors, editors and printers, 6th edn, p. 77.

Word processing software

The Department uses the Microsoft Office suite of programs as its standard desktop software, with the exception of emailing, calendar and workflow, which are in IBM Lotus Notes. The commitment to these two standard desktop environments makes for cost-efficient support for the applications, and consistency across the Department. There are further file-saving requirements for the Budget Papers. These are described in Treasury’s annual *Budget Paper preparation guidelines*, accessible on TresNet.

Appendix 1: Publication and legal requirements

A document is considered to be “published” once it has been distributed or sold to the public, irrespective of whether it is in electronic form, photocopied, or printed by a commercial printing firm. When a document is to be released to the public it is the responsibility of the publisher – in this case, the Department of Treasury and Finance – to make sure that it conforms to legal requirements and standards. Matters that may need to be taken into account include copyright, equity of access, metadata standards, international identification and cataloguing systems, publication lodgement and legislative provisions relating to privacy, defamation, contempt, trademarks and trade practices.

Anyone who is responsible for the release or publication of a Treasury document will need to consider the following:

- copyright, and permission to use copyrighted material
- document identification (ISBN or ISSN)
- document access (cataloguing-in-publication and bar coding)
- legal deposit
- requirements that apply to electronic publications

Copyright

The law of copyright in Australia is set out in the Commonwealth’s *Copyright Act 1968*, which operates to the exclusion of state legislation. Copyright in a work is inherent; that is, it does not need to be registered and automatically belongs to the person who has played the largest part in the creation of the work. For example: the person who takes a photograph, the compiler of a statistical table, or the author of a book (unless it has been written as a paid employee). Copyright arises as soon as the work is written or otherwise recorded. In Australia it continues to apply for 70 years after the author’s death. Where the copyright has been assigned, it continues to apply for 70 years after publication.

There is no copyright on an idea or piece of information as such, unless it has been patented as intellectual property. The copyright is in the expression of an idea, not the idea itself.

Permission to use copyrighted material

The Copyright Act allows freedom to reproduce copyright material when a registered educational institution is using it in teaching; or when an individual makes a single copy for the purpose of private study; or when the quotation of a small part of the work is for review purposes; or, most importantly, when written permission to reproduce the material has been obtained from the copyright owner, either directly or through a publisher.

A 1984 amendment to the Copyright Act extended the term “literary work” to include a table, or compilation, expressed in words, figures or symbols (whether or not in a visible form) and a computer program or compilation of computer programs. In the case of a table of numbers, the format is part of what the copyright covers. Thus changing the format of a table may free its numerical data of copyright restriction. When in doubt, obtain written permission from the copyright owner. The source of copyrighted material, and the granting of permission to use the material, needs to be acknowledged in the document.

By widely respected convention (though not by law) the use of a prose quotation of fewer than 12 words does not need the copyright owner’s permission.

Note: When you need to clear copyright, begin well in advance of the date of your document’s release. It can take a surprisingly long time to get written permission when negotiations about copyright involve a publisher.

Also, be sure to clear copyright for *exactly* the wording, illustration or other data that you are seeking permission to use. Sending the copyright owner only approximate information, or a quotation with copying errors in it, is likely to lead to delay or refusal.

Comprehensive advice about copyrights and permissions is given in the *Style manual for authors, editors and printers*. See Chapter 22, Restrictions on publishing, pp. 408–21. For information on the *Copyright Act 1968* and the *Copyright Amendment (Moral Rights) Act 2000*, see pp. 409–17, 431, and 436.

Document identification (ISBN and ISSN)

An internationally recognised numbering system for identifying and cataloguing publications has been adopted to make it easier to locate and access published information. In Australia there is a requirement that each publication be identified by a unique number. This applies to documents in electronic format as well as those in a print format; and it applies to monographs (books) as well as to serials – journals, newsletters and other publications that are produced periodically each year. If a document is published in both print and electronic format, each format will be assigned a unique number.

This unique number for monographs, or books, is known as an ISBN (International Standard Book Number). The numbers used on periodicals (serials), is known as an ISSN (International Standard Serial Number).

To obtain an ISBN, contact the Department’s Librarian (ext 3073) or by email: leisha.owen@treasury.tas.gov.au.

To obtain an ISSN, contact Thorpe Bibliographic Services at www.thorpe.com.au.

See also *Style manual for authors, editors and printers*, 6th edn, p. 437.

Document access

Cataloguing-in-publication data

Cataloguing-in-publication (CiP) information is a library catalogue entry for a publication that is prepared in advance and included in the published document. The National Library of Australia offers this service for material that is intended for permanent preservation. It is not available for serial publications.

The National Library recommends that the cataloguing entry be reproduced on the reverse of the title page of a paper-based publication and on the title screen, or a screen directly linked to the title screen, in an electronic work. The ISBN usually appears as part of the cataloguing-in-publication data. Each cataloguing-in-publication entry is listed on the National Library's Kinetica database and becomes part of the national bibliographic record.

An example of a cataloguing-in-publication entry.

National Library of Australia Cataloguing-in-Publication entry

Heather Felton

From Commissariat to Treasury: the story of the Department of Treasury and Finance, 1804 to 2004

Bibliography

Includes index

ISBN 0 7246 5003 2

1. Tasmania. Dept of Treasury and Finance. 2. Finance, Public – Tasmania – History. 3. Tasmania – Economic conditions – History. I. Tasmania Dept. of Treasury and Finance. II. Title.

336. 013946

Applications and queries should be directed to the National Library's CiP Unit. To access this service go to: <http://www.nla.gov.au>.

See also Style manual for authors, editors and printers, 6th edn, pp. 426–7.

Bar code

Publications intended for sale should carry a unique number and a machine readable form of the number known as a bar code. A bar code (technically called GTIN or Global Trade Item Number) is a number represented in vertical lines of varying widths that uniquely identifies the item. Bar code labels are read using a scanner that measures reflected light and interprets the pattern of reflection as numbers and letters. These are passed onto a computer in order to retrieve information about the product.

A GTIN – or bar code – has thirteen digits divided into three groups: a company prefix, an item reference and a check digit. For example, in the GTIN 9 312345 67890 7, the first nine digits form the company prefix, 890 is the item reference and 7 the check digit. The retail book trade uses this international product-numbering convention. Government agencies are expected to adhere to this convention when they publish serials or books that are to be made available for sale.

For publications the bar code is based on the ISBN or ISSN. For example, when the ISBN 978-0-646-47724-4 is read as a bar code, 9 78064647 is the publishers prefix, 724 the book reference and 4 the check digit.

A bar code that carries an ISBN should be placed on the back cover of a printed publication while a bar code with an ISSN should be placed on the front cover.

For information on bar codes and how to obtain them, go to GSI Australia at: <http://www.gs1au.org/index.asp>.

Legal deposit

Under Section 201 of the *Copyright Act 1968*, publishers are obliged to lodge copies of their works with the National Library of Australia. The Department of Treasury and Finance is considered to be a “publisher” under the Act.

Tasmanian state law requires that copies of printed and electronic documents published in Tasmania be deposited with the State Library of Tasmania.

The State Library of Tasmania also operates STORS which provides free long-term storage of, and access to, Tasmanian electronic documents. All Treasury’s electronic publications are required to be deposited in STORS.

For further information, and assistance with the storage of electronic publications, contact the Communications Officer – Web publishing, ext 2378 or email: chris.payn@treasury.tas.gov.au.

See also *Style manual for authors, editors and printers*, 6th edn, p. 431. The contact details for the National Library of Australia are on p. 437.

Appendix 2: Useful reference materials

Most of the books listed here are available in paperback versions, and some are available on loan from the Treasury Library. Where this is the case, the Library shelf number is shown. For newer titles, browse the shelves in the reference and computing sections of any good bookshop.

Books about writing and usage

Allen, Robert (ed.), *Pocket Fowler's modern English usage*, Oxford University Press, Oxford, 2004 [Treasury Library REF 428.003 POC]

Cappon, Rene J, *The Associated Press guide to new writing: The resource for professional journalists*, 3rd edn, Peterson's, Canada, 1999.

Chalker, Sylvia and Edmund Weiner, *The Oxford dictionary of English grammar*, Oxford University Press, Oxford, 1994 (1998 or any later corrected reprint).

Collins, Peter and Carmella Hollo, *English grammar: an introduction*, Macmillan Australia, Melbourne, 2000.

Colman, Adrian and Robyn, *What makes a good report*, 2nd edn, Word Wise, Sandy Bay, Tasmania, 2004. [Treasury Library REF 808.02 COL]

Colman, Ruth, *The briefest English grammar ever*, UNSW Press, Sydney 2004, reprinted 2008. [Treasury Library REF 415 COL]

Davidson, George, *Chambers guide to grammar and usage*, Chambers, 1996. [Treasury Library REF 428.2 CHA]

Doenau, Stan, *A comma for your thoughts: a clear guide to punctuation*, Advance Publications, Pennant Hills NSW, 1989.

Eagleson, Robert D, *Writing in plain English*, Australian Government Publishing Service, Canberra, 1990. (1997 corrected reprint)

Greenbaum, Sidney and Janet Whitcut, *The complete plain words by Sir Ernest Gowers*, David R Godine, Boston, 1988. [Treasury Library Ref 428.2 GOW]

Hudson, Nicholas, *Modern Australian usage*, Oxford University Press Australia, South Melbourne, 1993.

Hughes, Barrie, *The Penguin working words: an Australian guide to modern English usage*, Penguin Books, 1993. [Treasury Library REF 428.00994 PEN]

James, Neil, *Writing at work: how to write clearly, effectively and professionally*, Allen & Unwin, Crows Nest NSW, 2007. [Treasury Library REF 808.066 JAM]

Krevisky, Joseph and Jordan L Linfield, *Random House Websters' pocket bad speller's dictionary*, 2nd edn, Random House Reference, New York, 1995. [Treasury Library REF 428.1 RAN]

MLA Style manual and guide to scholarly publishing, 3rd edn, The Modern Language Association of America, New York, 2008 [Treasury Library 808.027 MLA]

Partridge, Eric, *Usage and abuse: a guide to good English*, Hamish Hamilton, London, new edn 1994.

Purchase, Shirley, *Australian writers' dictionary*, Oxford University Press, South Melbourne, 1997.

Simpson, Ron, *Teach yourself English grammar*, Hodder Headline, London, 2003.

Strunk, William, *The elements of style*, 4th edn, Longman, New York, 2000. (Access on-line at www.bartleby.com/141/index.html) [Treasury Library REF 808.027 STR]

Taggart, Caroline and JA Wines, *My Grammar and I (or should that be 'Me'?)*, Michael O'Mara Books Limited, London, 2008.

Trask, RL, *The Penguin guide to punctuation*, Penguin, London, 2004.

Tredinnick, Mark, *The little red writing book*, University of New South Wales Press, Sydney, 2006 (reprinted 2008).

Tredinnick, Mark, *The little green grammar book*, University of New South Wales Press, Sydney, 2008.

Truss, Lynne, *Eats, shoots & leaves: the zero tolerance approach to punctuation*, Profile Books, London, 2003.

Watson, Don, *Death sentence: The decay of public language*, Knopf, Sydney, 2003.

Watson, Don, *Watson's dictionary of weasel words, contemporary clichés, cant & management jargon*, Knopf, Sydney, 2004. [Treasury Library 658.0014 WAT]

Style guides

Style manual for authors, editors and printers, 6th edn, John Wiley & Sons Australia, for the Department of Finance and Administration, Canberra, 2006. [Treasury Library REF 808.027 STY]

This is the most authoritative style manual for the public sector in Australia. It contains detailed advice on publishing in both print and electronic formats. However, the manual has not been updated since 2006, and so some addresses and contact details are no longer accurate. Updated contacts have been included in Treasury's *Style Manual*.

The Economist style guide, Economist Books, London, 2001.

This "companion for everyone who wants to communicate with the clarity, style and precision for which *The Economist* is renowned" offers witty guidance on style, a fact checker and glossary, currency denominations, and much else. To access the online edition go to <www.economist.com/research/styleguide>

Kaplan, Bruce, *editing made easy*, Penguin Books, London, 2008.

A compact (138 pages) non-technical, straightforward and practical guide designed to introduce writers to the skills and techniques used by professional newspaper and magazine editors. It is, in essence, a guide to how to write plain English.

The BBC news styleguide [go to < www.bbctraining.com/pdfs/newsstyleguide.pdf >]

While allowance has to be made for the differences between Australian and British English, and also for some style requirement specific to journalism, it is useful for its emphasis on easily understood, clear and effective communication.

Cullen, Kay (ed.), *Letter writing (Chambers Desktop Guides)*, 2nd edn, Chambers Harrap, London, 2005.

A handy 192-page reference book, packed with advice on all areas of correspondence, from email to business memos.

Copy-editing

Butcher, Judith, Caroline Drake, and Maureen Leach, *Butcher's copy-editing: The Cambridge handbook for editors, copy-editors and proofreaders*, 4th edn, Cambridge University Press, Cambridge, 2006.

A scholarly and well-respected reference book, based on its compilers' accumulated experience at Cambridge University Press.

Flann, Elizabeth and Beryl Hill, *The Australian editing handbook*, 2nd edn, John Wiley & Sons Australia Ltd, Victoria, 2004.

This is a very readable guide that covers every phase of the editing and publishing process. The authors are both experienced Australian editors/publishers.

Mackenzie, Janet, *The editor's companion*, Cambridge University Press, Cambridge, 2004.

A distinguished Australian editor describes with elegance and wit the editorial tasks for many kinds of print and screen publication.

Dictionaries

Publishers breed dictionaries pretty much as aquaculturists breed fish – having once invested in a lexicographic database they produce variations from it to suit different markets. It is usually worthwhile obtaining one of the big dictionaries, but the “concise” or “compact” or even “budget” variants have the merit of being lighter to handle in a busy environment.

WordGenius [CD-ROM], Eurofield Information Solutions, 2004.

This electronic version of the *Macquarie Concise Dictionary* (3rd edn) is on the Treasury computer network. A drop-and-drag function allows it to be opened while you are working in other applications. It can be used as a dictionary for looking up the meaning, pronunciation and usage of words; for searching for words or phrases within definitions of other words; and as a spellchecker and thesaurus.

The Macquarie Dictionary, 4th edn, Macquarie Library, Chatswood, 2005.

Based on an American database, originally [1981] with numerous errors, but now cleaned up and very thoroughly Australianised. Encyclopaedic content is now included, relating particularly to Australian people and places. In the fourth edition the number of citations has been increased and it now includes Australian regionalisms and the etymologies for many phrases. [Treasury Library 3rd edn REF 423 MAC]

The Australian Oxford Dictionary, 2nd edn, Oxford University Press, South Melbourne, 2004.

The *Australian Oxford Dictionary* shows typical Oxford reliability. It is an encyclopaedic dictionary: that is, it includes short discursive essays on technical and historical matters. Its biographical notes are like those in a dictionary of biography.

William Little, *Shorter Oxford English Dictionary on Historical Principles*, Oxford University Press, 1973. [Treasury Library REF 423 SHO]

The Australian Concise Oxford Dictionary, 4th edn, Oxford University Press, South Melbourne, 2004.

Derived from the 8th (English) edition of *The Concise Oxford Dictionary*, but authoritatively re-edited by a team of Australian academics in Canberra.

Collins Australian dictionary, 4th edition, HarperCollins, Sydney, 2007.

This dictionary has been thoroughly adjusted to Australian usage. Like the *Australian Oxford*, it is encyclopaedic, providing outline biographies of famous people.

The Penguin complete English reference collection, Penguin, London, eight volumes, various publication dates. [Treasury Library REF 428 ENG]

The eight volumes are: The Penguin dictionary of clichés; The Penguin dictionary of proverbs; The Penguin dictionary of modern humorous quotations; The Penguin spelling dictionary; Mind the Gaffe: the Penguin guide to common errors in English; Usage and abuse: a guide to good English; The Penguin writer's manual; The complete plain words.

Appendix 3: Glossary of grammatical terms

Adjective: An adjective is a word that is used to describe, define or evaluate an adjacent noun or pronoun. For example: *purple, soft, heavy, best*. See also “comparative adjective” and “compound adjective”, below.

Adverb: An adverb modifies verbs, adjectives, and other adverbs, as well as adverbial phrases and clauses. They usually describe how something was done. For example: *quickly, slowly, safely, immediately*. There are two kinds of adverbs that modify whole sentences: attitudinal adverbs, such as *perhaps, fortunately*; and conjuncts, such as *however, therefore, thus*.

Clause: A group of words that includes a verb and forms part of a sentence. A sentence can consist of only one clause. For example: “The press release was issued by the Australian Government.”; “The Act was passed today.”; “I abstained from voting”. A defining (or restrictive) clause limits the meaning of the noun to which it applies; in other words it makes the meaning of the subject of the sentence more exact. For example: “The research findings *that were likely to cause embarrassment* were never circulated.” A refining (or non-restrictive) clause adds information about a noun that either has already been defined or does not need to be defined. See also *That, which and who*, pp. 76–7.

Comparative adjective: An adjective that is formed in one of two ways. Adjectives with one syllable take the comparative endings *-er* and *-est* as in *large, larger, largest*. Adjectives with three or more syllables are preceded by *more* and *most*. Adjectives with two syllables and ending in *-y* take the comparative endings *-er* and *-est*, while all other two syllable adjectives take “more” and “most”: as in, *easy, easier, easiest; grateful, more grateful, most grateful*.

Compound adjective: An adjective that consists of more than one word. For example: a *part-time* employee, a *fast-moving* car, a *five-year* lease. Note the use of the hyphen.

Conjunction: A word that links other words, phrases or clauses. For example: *and, but, yet, or, though, while*. Some conjunctions make the two parts equal in status (coordinating them), while others effectively give lower grammatical status to what follows (subordinating it). Coordinating conjunctions include *and, but, or* and *nor*. Subordinating conjunctions indicate: time – *as, after, before, since, when, while*; reason and cause – *as, because, since, so*; condition – *if, in case, provide (that), unless, whether*; concession – *although, though, whereas*. Correlative conjunctions are paired with other conjunctions – *not only ... but also; neither ... nor; either ... or; both ... and; from ... to*. Compound conjunctions are conjunctions made up of a number of words, often ending with *as* or *that* – *as long as ...; as soon as ...; so that ...*

Determiners: Words that precede nouns, and any modifiers attached to them, and limit their scope. Determiners include articles such as *the, a, an*; pronouns such as *my, your, this, that, some, any*; and numerals such as *three, four, third and fourth*. For example, *the role, this red book, and the seven dwarfs*.

Noun: The name of something – a person, place, animal, plant, object, an idea or an abstract concept. For example: *help, information, performance, ceremony*. The names of specific people, places or organisations are “proper nouns” and when written always begin with capital letters. For example: *Tasmania; Parliament House; Legislative Council; Southwest National Park; Tasmanian Symphony Orchestra*.

Parenthesis: A short aside or interruption in a sentence that is marked off from the main statement by brackets, dashes or commas. Punctuation marks used in this way are said to be parenthetical. Upright brackets, such as (); []; { }, are also referred to as parentheses.

Participles: The form of the verb that ends with: *-ing, -ed, -en, d, or t*. When a verb is used with the verb *to have* or *to be* it takes on the “past participle” form: for example *has been built* or *has driven*. In this form it also does service as an adjective. For example, *fallen* pears, *elected* government, *targeted* spending, *admired* bureaucrat. The “present participle” of a verb ends in *-ing*. It signifies continuing action, as in “*She is building* the organisation” and “*He was driving* to the city”. The present participle can do the work of an adjective and modify nouns – *turning* point, *swimming* pool – and also serve as a noun: I admired her *writing*; he changed his way of *talking*. In its adjective form the present participle ascribes to a noun participation in the action or state of the verb. For example: *burning* in a *burning* candle or *devoted* in his *devoted* friend.

Phrase: A group of words that form part of a sentence but do not necessarily contain a verb. For example: “*the timetable for Monday’s training course*”; “*the best offer*”; “*this document*”.

Preposition: Words such as: *to, for, near, at, by, from, of, off, in, over, with, beside, between, down, up, against, across, during*. Prepositions are placed before nouns or pronouns and indicate their relationship to other words in the sentence. For example: “The payment *of* dividends”. They describe the relationship between two items (which can be words or phrases or even clauses) in *time* (*before, during, after*) or *space* (*against, on, under, towards, between*). Prepositions such as *by, for, in, of* and *to* are used to link phrases together. For example: “This was raised *by* the Minister *for* Lands *in* recent discussions *of* the problem.” Some prepositions take the form of a phrase: *because of, out of, next to, due to, pursuant to*.

Pronoun: A word that stands instead of a noun that either has just been used or is about to be used in a sentence. For example: *I, me, you, she, her, he, him, it, each, none, everyone, everybody, nobody, somebody, someone, whoever, we, us, ourselves, themselves, they, them*. Possessive pronouns indicate ownership and they never take an apostrophe. For example: *hers, his, its, ours, theirs, yours*.

Sentence: A sequence of words capable of standing alone to make an assertion, ask a question or give a command. Most sentences include at least one verb. In English, sentences begin with a capital letter and end with a full stop, a question mark or an exclamation mark. In simple sentences, such as “Harry tricked the Muggles.”, there is a noun as the subject (in this case “Harry”), a verb (“tricked”) and an object (both of the verb and of the whole sentence), in this case a phrase (“the Muggles”).

Syntax: The name for what is known about sentences and the way that they are put together, or structured, using clauses, phrases and individual words. Syntax can be thought of as the “grammar” of the sentence. In contrast, grammar is concerned with the whole system of language and its rules: it is the logic as well as the language of language. In computing, syntax is the name of the rules for formulating the statements of a computer language. In linguistics it denotes the “patterns of formation of sentences and phrases from words” and also the study of the structure of sentences, clauses and phrases.

Verb: Words that express actions, processes or states of being. For example: *walk, do, make, calculate, think, wait, pass, grow, have, be*. The tense of a verb changes depending on whether it describes past, present or future action. “You *are reading*” is a statement in the present tense. “We *will go* this afternoon” is in the future tense. “We *went* yesterday” is in the past tense. Auxiliary verbs are used when there is a need to express distinctions of time, aspect, mood and so on. They precede particular forms of other verbs. For example: I *do* think; we *have* spoken; *can* they see?; he *would have* seen; we *will* write; she *had* written.

Appendix 4: Style sheet

This style sheet provides a summary of the main style rules (see below) and also a consolidated list – in alphabetical order – of the Treasury-preferred spellings included in the Style rules and advice section of the *Style Manual* (see pp. 36, 37-8, 60, 46–8, 58–9, 69–72).

In essence, this style sheet provides a quick overview of the general characteristics of the Treasury style. It has been included to make it easier to comprehend the main Treasury style rules and preferences and to apply them consistently throughout a document. (Note that not all of the rules and preferences have been listed.)

Treasury-preferred style

Abbreviations minimise the use of abbreviations, acronyms and Initialisms; do **not** use contractions in formal documents

Accessibility focus on readability; use plain English, inclusive, gender-neutral and non-discriminatory language; avoid jargon, officialese and bureaucratese

Area 7 ha 136 ha 1 840 ha (in text, spell out hectares when necessary)

Capitals minimise the use of capitals. As a general rule capitalise the first word in a sentence and any proper nouns. Do **not** capitalise nouns such as *government*, *parliament*, *minister*, *department*, *branch head*, *board*, *forum*, *guidelines*, *director* and *secretary* when they are used generically or as plurals

Dates in text use the form, 8 December 2004; in tables use 31.03.2008 or 31.03.08

Dashes use a spaced en rule [–] as a dash within a sentence or a list; use an unspaced en rule [–] between ranges of numbers; use hyphens for other purposes

Formatting all settings, such as those for font, margins, and spaces between lines, are embedded in templates for standard official documents; but for brochures and other ad hoc printed documents you need to take into account

Headings use upper and lower case; avoid all capitals; use a maximum of three levels

Italics use only for the titles of books, legislation, legal cases; names of ships and trains; for scientific terms, special names and other conventional uses.

Spelling use *-ise* not *-ize* word endings (see consolidated list of Treasury preferred spellings on the next page)

Tables, graphs format as in *Budget Papers*; abbreviate *number* to “no”; place the title above the table or graph

Numbers in text write the numbers nine and under in words; 10 and over in digits; use a space, **not** a comma, as a separator for numbers over 999, 1 000...8 400 ...\$18 400...\$1 180 400. With decimals less than one, use a zero before the decimal point (0.5; 0.03). In ranges of numbers use an unspaced en rule, as in 12954, or *from 7 to 21*, or *between \$79 and \$86*

Punctuation leave one space after all punctuation marks, including at the end of sentences, after full stops and question marks

Quotations in general, use double quote marks; but for quotes within quotes use single quote marks; quotations over 30 words are placed in font one size smaller, and indented (quote marks are not used)

Time 8 am to 6 pm

Underlining do **not** underline words in text or headings; for emphasis use bold not italics

<p>Abbreviations, contractions, acronyms and initialisms</p> <p>[go to TRIM for a complete approved list.]</p> <p>In general full stops are omitted as in: CGC COAG EEO FOI FMAA GBE GST IT TI NCP NAB OHS&W USA UK NZ</p> <p>PhD BEc LLB BL Dr Mr Mrs Ms</p> <p>The Hon Michael Aird MLC AND Michael Aird MLC</p> <p>The Hon Lara Giddings MP AND Lara Giddings MP</p> <p>Professor J K Smith [Never abbreviate the title "Professor". With initial letters, there are no full stops, and no space between.]</p> <p>Pty Ltd Inc ABS Cat No</p> <p>It is best to avoid using acronyms and initialisms except where the acronym is accepted as a word. When an acronym is to be used frequently in a report written for a specialist audience, spell out the full name on first use, as in: the National Electricity Market (NEM).</p>	<p>A</p> <p>Act [of Parliament]</p> <p>acknowledgement NOT acknowledgment</p> <p>adviser BUT advisory</p> <p>agency AND agencies [of governments]</p> <p>agenda [singular] agendas [plural]</p> <p>agreement BUT Agreement [when the sense is a formal, signed understanding]</p> <p>air-conditioning</p> <p>all right NOT alright</p> <p>analysis [singular] analyses [plural]</p> <p>anti-avoidance provisions</p> <p>anti-virus software</p> <p>appendix appendices</p> <p>assessable</p> <p>asset management policies</p> <p>Attorney-General Attorneys-General</p> <p>Auditor-General Auditors-General</p>	<p>B</p> <p>back up [verb] BUT backup [noun]</p> <p>barcode barcoded AND barcoding</p> <p>benchmarking</p> <p>benchmarks</p> <p>Bill [an Act under preparation]</p> <p>bi-monthly</p> <p>branch BUT Branch [when a previously named branch is being referred to]</p> <p>branch head and branch heads [when the sense is general, not specific]</p> <p>Branch head [when referring to a previously named branch head at Treasury or at another Department]</p> <p>business-related [when used before a noun]</p>
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<p>C</p> <p>cannot</p> <p>CD-ROM OR cd-rom OR CD</p> <p>census [singular] censuses [plural] BUT ... 2006 Census</p> <p>Central Coast Council BUT central coast</p> <p>Central Highlands Council BUT central highlands</p> <p>Central Plateau [of Tasmania]</p> <p>Central Plateau Conservation Area</p> <p>Chair [of a meeting] OR chairman NOT chairperson</p> <p>checklist</p> <p>coexist coexistence coexisting</p> <p>cooperate cooperative</p> <p>coordinate coordination</p> <p>consensus</p> <p>criterion [singular] criteria [plural]</p> <p>cross-jurisdictional</p> <p>curriculum vitae [singular] curriculum vitae OR curricula vitae [plural]</p>	<p>D</p> <p>data [used either as singular or plural but plural preferred at Treasury] database</p> <p>day-to-day management</p> <p>de-activate</p> <p>decommissioning</p> <p>defence NOT defense</p> <p>dependent AND independent [adjectives] BUT dependant [noun = a person who depends financially on someone else]</p> <p>Department of Treasury and Finance – abbreviate to “the Department” or “Treasury”</p> <p>deregister</p> <p>dispatch NOT despatch</p> <p>division AND Division [capitalised only when a previously named division is being referred to]</p> <p>door-to-door driver licence</p> <p>downloading [from the internet] BUT down-time</p> <p>downturn [noun] as in “downturn in the economy” NOT down turn</p>	<p>E</p> <p>east coast AND east coast of Tasmania</p> <p>eastern</p> <p>e-commerce AND e-newsletter BUT email</p> <p>eg – without full stops, BUT use “for example” in preference</p> <p>email BUT Email [when used on letterheads and business cards]</p> <p>end of year</p>
<p>F</p> <p>facsimile AND fax</p> <p>focus focused focusing [NOT focussed OR focussing]</p> <p>forgo [preferable to “forego”]</p> <p>formula [singular] formulas OR formulae [plural]</p> <p>forum [singular] forums [plural]</p> <p>fixed-term</p> <p>free-of-charge</p> <p>full-time [when used adjectivally, preceding a noun]</p>	<p>G</p> <p>Great Western Tiers Conservation Area</p> <p>Government Business Enterprise AND GBE</p>	<p>H</p> <p>hardcopy document</p> <p>head lease BUT sub-lease</p> <p>help desk OR helpdesk [as in the internal phone list]</p> <p>homogeneous [= consisting of parts all of the same kind in contrast to heterogeneous] BUT homogenous [= corresponding in structure because of a common origin; a technical term in genetics]</p>

<p>I</p> <p>ie eg etc [no full stops] BUT avoid using these abbreviations, if possible</p> <p>in-depth investigation in-migration inner-Budget agencies inner-Budget sector in principle [a decision taken in principle] BUT in-principle [when used as an adjective, preceding a noun, as in: an in-principle decision; or an in-principle agreement] interactive interdepartmental intergovernment interjurisdictional BUT inter-agency internet AND intranet [no capital letter] interrelationship interstate interspersed inquiry [rather than enquiry] -ise [rather than -ize in verb endings] it's = it is. The apostrophe in "it's" marks the omission of a space and either one or two letters, just as in <i>can't</i> or <i>doesn't</i>. its [meaning "belonging to it"]. "Its" is one of a set of possessive pronoun forms which all end in "s" without any apostrophe – hers, his, its, ours, theirs, yours.</p>	<p>J</p> <p>judgement NOT judgment</p>	<p>K</p> <p>keywords</p>
<p>L</p> <p>life-cycle costing long-term outlook / forecasting / investment etc landholdings BUT land owner legalised AND localised [use -ise NOT -ize in verb endings] liaise AND liaison licence [noun] BUT license [verb] and hence licensed and licensee life cycle BUT life-cycle costing local council rates lodgement [preferable to "lodgment"] login [noun] BUT log in [verb]</p>	<p>M</p> <p>macro-economic media [plural] medium [singular] memorandum [singular] memoranda OR memorandums [plural] Mersey-Lyell micro-economic ministerial correspondence BUT the Minister's reply mid-calculation; mid-century multi-stage BUT multicoloured AND multilinear</p>	<p>N</p> <p>north-east north-eastern north-west north-western BUT North West Bay AND North West Coast Northern Midlands Council BUTnorthern coast non-budgeted; non-negotiable non-linear; not-for-profit BUT nonsense AND nonentity</p>

<p>O</p> <p>off-budget AND on-budget off-line off-site on-site BUT online offshore onshore ongoing management one-quarter ongoing out-migration organise AND organisation [NOT organize OR organization] overpaid overpayment overuse</p>	<p>P</p> <p>part time BUT part-time [when preceding a noun] AND part-timer payroll [except when quoting from legislation that uses the term, pay roll"] payroll tax BUT <i>Pay-roll Tax Act 1971</i> per cent BUT percentage. Note that in tables, the percentage sign [%] is usually appropriate. phenomenon [singular]; phenomena [plural] practice [noun] BUT practise [verb] pre-existing pre-filled AND pre-printed principal [= primary; or primary person; or primary capital] principle [= a rule or standard, as in "agreement in principle"] printout [noun] BUT ... print out [verb] privatise proactive proactively Professor J K Smith [Never abbreviate the title "Professor".] program AND programming BUT NOT programme [unless spelt that way in a formal name or title] post-Budget AND pre-filled AND pre-printed BUT postdates AND predates</p>	<p>Q</p>
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<p>R</p> <p>reactivate re-appoint AND re-appointment re-assess recommence redefine redeploy redraft re-engineer refinance reformat/reformatted/reformatting reimburse reimbursement relodge relodgement reorganise reorganisation resubmit revise revisit rollout [noun] – as in “the rollout of the capital program” BUT roll out [verb] – as in “It will take three years to roll out the program.”</p>	<p>S</p> <p>self-explanatory AND self-sufficient semi-annual AND semi-official BUT semicircular AND semicolon semi-urban <i>Service</i> Tasmania shift-work [when preceding a noun] short-term outlook / forecasting / investment etc short- to medium-term view [note that a space is needed after the first hyphen] Solicitor-General Solicitors-General south-west BUT South West Cape AND Southwest National Park south-east BUT South-East Asia AND South East Cape Southern Hemisphere Southern Midlands Council BUT southern midlands stamp duty state [when non-specific] BUT State [when Tasmania or another state has been named] State-owned Company OR SOC state-wide strata [plural] AND stratum [singular] sub-committee sub-contractor sub-group sub-lease sub-set synopsis [singular] synopses [plural]</p>	<p>T</p> <p>takeovers Tasmania <i>Together</i> Tasmanian Revenue Online thank you NOT thankyou three-quarters two-thirds [and similar fractions are always written with a hyphen] thirty-eight [and similar numbers are always written with a hyphen] time frame time line town hall [when used generically or referring to a previously named town hall] BUT Hobart Town Hall transferee [= person to whom something is transferred] transferor [= person who does the transferring] trial [as verb] trialled trialling</p>
<p>U</p> <p>underlie BUT underlying underproduce under way NOT underway upstamp [verb] AND upstamping [noun or adjective] USA OR United States OR United States of America username</p>	<p>V</p>	<p>W</p> <p>Waratah-Wynyard Council website web-enabled [note use of en rule] well-being west coast BUT West Coast of Tasmania whole-of-government reporting wild life BUT wildlife park world-wide distribution BUT World Wide Web.</p>

X	Y year-average AND year-to-date	Z
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Appendix 5: Navigating the Style Manual

In addition to outlining the main style rules and preferences that Treasury employees are expected to follow when preparing documents, the *Style Manual* includes advice that ranges from how to write readable and accurate English, to an outline of the legal requirements that apply to publications. The entries provide rules, preferences, advice, information and definitions; they focus on grammar, syntax, punctuation, spelling, word choice, and the skills of editing and proofreading.

The following listing works a little like an index for staff who wish to view all references to a particular topic. The index is updated automatically whenever the Style Manual is updated or reviewed.

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Other useful Treasury resources and guidelines

Title	Version	Date
<i>General</i>		
Corporate Governance Policy	2.3	August 2009
Establishing Departmental committees		July 2009
External speaking engagements		May 2009
Guide to preparing for, and participating in, meetings	1.1	July 2009
Guidelines for communication and consultation with Local Government		May 2009
Guidelines for preparing policies and procedures	1.0	November 2009
Participation on external committees	1.1	July 2009
Preparing communications plans		May 2009
Responding to requests for information (MPs, media, etc)		December 2008
Seeking advice from the Solicitor-General	2.1	July 2009
<i>Correspondence</i>		
Correspondence Manual	5.0	November 2009
Forms of address		May 2009
Style Manual	3.0	September 2009
Treasury approved acronyms		Regularly updated by CIS
Using the term "Honourable" and post-nominals	2.0	Jan 2009
<i>Parliament and Cabinet</i>		
Cabinet Office Liaison	1.0	November 2008
Preparing a Cabinet Advisory	1.0	December 2008
Preparing a Cabinet Minute	1.0	December 2008
Preparing a Ministerial Briefing*	1.0	December 2008
<i>Legislation</i>		
A guide to preparing Notes on Clauses	1.0	July 2008
Preparation of legislation	1.0	April 2009
Preparation of subordinate legislation	1.0	May 2009

* This document is currently under review.

Minor amendments to be made to this document.

Document acceptance and release notice

This is version 3.0 of the Department of Treasury and Finance's *Style Manual*.

1. Build status

Version	Date	Status/Changes	Responsible officer
1	December 2000	Approved by CMG	Paul Kingston
2	October 2007	Updated to include the new style requirements of the Tasmanian Government, and other style changes approved by Executive. Main changes to style requirements: <ul style="list-style-type: none">▪ The font has been changed from Times New Roman to Arial.▪ A single space, rather than a double space, to be used after a full-stop.▪ The use of capitals to be reduced.▪ Graphs and charts to be formatted as in the State Budget papers.	Renata Sain
2.1	January 2008	Edited to ensure consistency and simplicity. Document acceptance and release notice added.	Jane Hyland Heather Felton
2.2	April 2008	Edited to replace headings that had been deleted in error (Part 2).	Jane Hyland Heather Felton
2.3	January 2009	Annual update and new logo	Linda Voumard
3.0	July 2009	Restructured with two new sections; all entries edited and updated; new entries include: access for the print disabled, gender-neutral language, readability, web writing and publishing. Introduction rewritten. Style requirements remain the same.	Heather Felton
3.1	November 2009	Minor amendments to newly released document.	Linda Voumard

2. Amendments in this release

Version	Date	Author	Section title	Section number	Amendment summary
2.3	January 2009	L Voumard	Entire document	All	Update of TresNet procedures.
					Part 1 rewritten Document restructured to form seven parts (sections) Two sections added: Style sheet; Navigating the <i>Style Manual</i> New entries in Part 2 include access for the print disabled, readability, editing, tables, federal government, gender-neutral language and seven word-pairs that are often confused.
3.0	July 2009	H Felton	Entire document	All	Many entries in Part 2 edited to bring them up-to-date, ensure that they are explicit; include examples of effective writing. Reference list updated: out-of-date publications deleted and replaced with new publications; call numbers added for books in Treasury's library.
3.1	November 2009	L Voumard	Entire document	All	Amendment of minor errors.

3. Distribution

Issue date	Issued to
February 2008	Version 2.1 published on TresNet.
April 2008	Version 2.2 published on TresNet.
September 2009	Version 3.0 published on TresNet
November 2009	Version 3.1 published on TresNet



Department of Treasury and Finance
Office of the Secretary

Email: secretariat@treasury.tas.gov.au

Website: www.treasury.tas.gov.au