C A L I F O R N I A   D E P A R T M E N T   O F   F I N A N C E
Writing Style Guidelines

The Department of Finance typically has many authors working in concert to write various documents/correspondence. In an effort to achieve a consistent writing style, the following guidelines are to be used when drafting, editing, or proofing **all** departmental documents and correspondence with the exception of Budget Bill language and Finance Letters as noted below. These guidelines focus on style and grammar usages commonly used within Finance. For a comprehensive source on other rules of grammar, usage, and style, refer to *The Gregg Reference Manual*, obtainable through your Unit Coordinator.

SECTION 1: Style

Simplicity	• The most effective writing is clear, concise, and accurate. • The more clearly something is explained, the easier it is to understand. The easier something is to understand, the less likely it is to be misunderstood. • Do not clutter your writing with unnecessary words. The better the explanation, the briefer the sentence. Fewer words are better. • Use definite, specific, concrete language. Avoid general, vague, or abstract language.
Active vs. **Passive Voice**	• Use the active voice unless the passive voice is better. • Avoid passive voice. Active voice makes it clear who is supposed to do what. It eliminates ambiguity about responsibilities. Not "It must be done," but "You must do it." Passive voice obscures who is responsible for what and is one of the biggest problems with government documents. • In an active sentence, the person or agency that's acting is the subject of the sentence. In a passive sentence, the person or item that is acted upon is the subject of the sentence. Passive sentences often do not identify who is performing the action. • This guideline is hardly absolute — sometimes you may want to de-emphasize the actor or do not know the actor's identity. But if you develop a strong habit of using active voice, you'll largely prevent convoluted, backward-sounding sentences in your writing.

Active Voice	Passive Voice
The company polluted the lake.	The lake was polluted by the company.
CalHR proposed new regulations.	New regulations were proposed.
You must include the following information in your application.	The following information must be included in the application for it to be considered complete.
Finance is submitting the attached application.	The attached application is submitted by Finance.
Our State office must approve your permit.	Bonds will be withheld in cases of non-compliance with all permits and conditions.

Legal Citations

Legislation	**When citing enacted legislation** and / or legislative changes, identify the statutory authority (Chapter xx, Statutes of 20xx). If the legislation was introduced in an extraordinary session, add the session after the statutes (Chapter xx, Statutes of 20xx, First [Second, Third, etc.] Extraordinary Sessions). After referencing the citation (i.e., Chapter xx, Statutes of 20xx), it is not necessary to restate the full citation; simply refer to it as "Chapter." If more than one chapter is being cited, use a bill number citation as shown in the second example below.

> Example: Chapter xx, Statutes of 20xx, provides for a general salary increase. Specifically, this Chapter states that civil service employees should receive a 1 percent cost-of-living adjustment.

When referring to a legislative bill, cite year of legislation (SB 120 of 20xx). Once a bill has become a law, always use the statutory citation noted above rather than the bill number. However, you may also use the following reference, especially if more than one piece of chaptered legislation is being referenced.

> Example: Chapter 1145, Statutes of 1996 (SB 350), allows civil service employees to have the day after Thanksgiving off.

When referring to a trailer bill, use the same statutory citation described above (Chapter 13, Statutes of 2012). There is no need to separately identify the legislation as a "budget trailer bill."

California Statutes	**Use unabbreviated code names** and spell out "section" before code section number; use lowercase "s" in "section."

> Examples: Government Code section 6250
>
> Welfare and Institutions Code section 4514

Within parentheses, use code abbreviations followed by a comma and section symbol before code section number. Use two section symbols when citing more than one section.

> Examples: (Gov. Code, § 6250.) *
>
> (Gov. Code, §§ 6250, 6251, 6253.) *

When citing subdivisions, use a comma after code section number and spell out "subdivision."

> Example: Penal Code section 13730, subdivision (b)

For subdivisions within parenthesis, use another comma after the code section number and use the abbreviation "subd."

> Example: (Pen. Code, § 13730, subd. (b).) *

* Note: To make a section symbol, select "'Insert" at the top of the page, then "Symbol," and "More Symbols." Select the "Special Characters" tab, then "§" symbol, and press "Insert."

California Constitution	**Use Roman numerals** to designate articles both outside and within parentheses.
	Example: Article III, section 3 of the California Constitution
	Within parentheses, use "Cal." before abbreviation "Const."
	Example: (Cal. Const., art. III, § 3.)*
California Regulations	**Use unabbreviated name, title, and section**. Lowercase "title" and "section."
	Example: California Code of Regulations, title 2, section 1183
	Within parentheses, use name and title abbreviations followed by a comma and section symbol before regulation section number.
	Example: (Cal. Code Regs., tit. 2, § 1183.)*
Legal Case/ Decisions	**Cite a specific legal case** or decision in italics.
	Example: The arbitration panel awarded $1 million in attorney fees for the case of *Smith v. Claus*.
	Note: Always use "v." rather than "vs." when citing a legal case.
	California Court of Appeal Decisions
	Example: *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355
	California Supreme Court Decisions
	Example: *Haynie v. Superior Court* (2001) 26 Cal.4th 1061
	Attorney General Opinions Use volume, page, and year.
	Example: (80 Ops.Cal.Atty.Gen. 203 (1997).)
	* Note: To make a section symbol, select "'Insert" at the top of the page, then "Symbol," and "More Symbols." Select the "Special Characters" tab, then "§" symbol, and press "Insert."

SECTION 2: General Usage

Abbreviations	**Do not abbreviate** Proposition 98, or use any other abbreviations commonly used within Finance.
Acronyms	Acronyms may be used to refer to a specific agency or department if it is well known to the general public. To avoid overuse of acronyms, the term Department, Board, Commission should be used in lieu of an acronym. It is also appropriate to use a more descriptive word in place of a very technical acronym such as program, report, and certificate. Do not use an acronym if the entity is mentioned only once within a document. In long documents, such as reports, when an acronym is used throughout the document, state the full name / title and the acronym at its first reference in each section / subsection of the document — use your judgment, depending upon the length of the document.

Acronyms may be used once the full name / title has been cited.

> Example: First use in document - Healthy Families Program. After that, use "Program" instead.

Note: In this example, program is capitalized because it is part of the formal program title.

Do not overuse acronyms because they can confuse, distract, or frustrate the reader.

> Example: According to DHS officials, the OSHPD's ARD reported…
>
> Instead: According to Department officials, the Office's Division reported…

Parenthesis to Define Acronyms

When using an acronym as a stand in for a longer name, it is not necessary to use parenthesis to specify the acronym if you are using a broader descriptive term in its place. However, for very common acronyms, the stand in for the longer name should be identified first in parenthesis.

> Examples: First use in document – Department of Social Services. After that use "Department" instead.
>
> First use in document – Department of Motor Vehicles (DMV). After that use "DMV" instead.

Articles with Acronyms

Because acronyms stand in for names of departments or systems, they must be used as exact equivalents. If an acronym appears as a noun in a sentence, it may require an article (a, an, or the) preceding it.

Note: An article is not always required. If it does not sound right in the sentence; don't use it. Use your judgment.

> Examples: We examined records of the EDD.
>
> The PUC inspects all railroads.
>
> In the next sentence, no preceding article is needed because the acronym functions as an adjective:
>
> We examined EDD records.

Acronyms
(continued)
	Plural Forms of Acronyms
	
	To make an acronym plural, simply add a lowercase s.
	
	Examples: BCPs, FSRs, RPAs
	
	To form the singular possessive of an acronym, add an apostrophe plus s.
	To form the plural possessive, add an s plus an apostrophe to the singular form.
	
	Examples: **Singular** **Plural**
	       PERS's stock options the Ph.D.s' theses
	       DHS's budget the CPAs' meetings

Apostrophe	**Do not use** an apostrophe in plurals of figures and characters. Examples: 1990s, 607s The word **it's** is the contracted form of **it is.** Example: It's a sure bet that Doug will be late for the interview. **The possessive** form of it, is **its** (no apostrophe). Example: When we checked the file cabinet, we discovered that someone had tampered with its lock.

Bullets and Enumerated Items	**Bullets**
	
	Always use the MS Word function to create bullets. Adding spaces or tabs to bullets can cause major editing problems.
	
	The sentence preceding a bulleted list should be complete and end with a colon, and always initial capitalize the bullets.
	
	Place periods after independent clauses (complete sentences), dependent clauses, or long phrases that follow bullets.
	
	Example: The Department should take the following steps in addition to those it has already taken:
	     • Distribute written procedures to guide staff in the activities listed above.
	     • Ensure that its staff use appropriate records to calculate distributions.
	     • Distribute promptly all funds collected from the assessment.
	
	If a list consists of short phrases composed of two or three words only, do not place any punctuation (no comma, semicolon, or period) after the entries.
	
	Example: We examined the following documents:
	     • Financial statements
	     • Statistical reports
	     • Computer-generated spreadsheets

Bullets and Enumerated Items (continued)	**Enumerated Items** **Within a Sentence:** Use parentheses to enclose numbers or letters that accompany enumerated items within a sentence.

Example: We need the following information to complete your TEC: (1) the cost of the hotel, (2) the cost of the airfare, and (3) the actual time of travel.

In a Displayed List: If the enumerated items appear on separate lines, the letters or numbers are followed only by periods.

Example:
1. Yellow highlighters
2. Pencils and pens
3. Notebook and paper

Capitalization

Suggested capitalization guidelines for use in the words/phrases listed below:

Administration is capitalized when referring to the Governor's executive function/proposals.

Example: The Administration will propose to spend $3.8 million.

Agency/Department/Commission/Board—Capitalize full names when cited. Also capitalize when using "the Agency," "the Department," "the Commission," or "the Board" in reference to the complete name of the entity.

Examples: The Department of Education has moved its headquarters.
The Department is now located on the first floor.

Lowercase when referring to agencies/departments/commissions/boards in general terms.

Bills are capitalized when referring to a specific bill.

Example: Senate Bill 14 and Assembly Bill 15 were both signed today.

When bills are not used as a proper name, they are lowercased.

Examples: The trailer bill language was received today.
We believe the program will be implemented through a Senate bill.

Budget Bill, **Budget Act**, and/or **Governor's Budget** are always capitalized.

Examples: We should receive the Budget Bill language today.
The Governor's Budget has provided for new preschool programs.

Note: It is preferred that we use "Governor's Budget." However, if within the text the Governor's Budget is referred to more than once, type "Governor's Budget (Budget)" on first use and "Budget" on subsequent mentions.

Note: Trailer Bill Language should be referred to as Statutory Changes and not as Trailer Bill Language or TBL in correspondence/ formal publications.

Capitalization (continued)	Do not capitalize budget when it is used as an adjective or pertains to budgets other than the Governor's Budget, Budget Bill, or Budget Act.

> **Examples:** The downward trends were carried into the budget year.
> The Department of Human Resources's budget will be released Friday.

City and County are capitalized only when they are part of a proper name or formal title.

> **Examples:**
> Kansas City   the city of Sacramento
> Yuba County   the county board of supervisors

California Code Sections—Capitalize when citing a specific code.

> **Example:** Government Code section 6251 is the California Public Records Act.

Compass directions and adjectives derived from them are ordinarily capitalized when they refer to a specific geographical area.

> **Examples:** They live in the East.   He is a Southern congressman.
> **But:** Chicago is east of Kansas City.

E-mail (short for electronic mail) is expressed in lowercase (i.e., e-mail), except at the beginning of a sentence.

Federal is capitalized only when it is part of a name or title.

> **Example:** They are from the Federal Bureau of Investigation.

Do not capitalize federal in other uses.

> **Example:** The federal government requires state agencies receiving block grants to submit yearly reports on the use of the grants.

Funds—General Fund (initial caps); special funds, federal funds and reimbursements (lower case unless a specific fund name is cited).

Internet is capitalized, while **intranet** is lowercased.

Item is capitalized when referring to a specific budget item number.

> **Example:** Special funding is provided in Item 4260-333-1212. This item will be included in the Governor's Budget.

Legislature is always capitalized; legislative is lowercased.

Program is capitalized only when it is officially part of the program title or used as a replacement for official program title.

> **Example:** We eliminated the Personal Leave Program. The Program provided significant savings to the General Fund during the state's fiscal crisis.

Do not capitalize program when it is **not** part of the program title.

> **Example:** The Governor plans to control costs within the Medi-Cal program.

Capitalization (continued)	**Seasons** generally **are not** capitalized, unless as part of a specific reference to the Department of Finance's process.

Examples: The Budget is released in the winter.

Budget adjustments are made during the Spring Finance Letter process.

State vs. state

Capitalize "State" when it is part of the official name of a state agency or part of an entity's official name.

Examples: The State and Consumer Services Agency is located at 915 Capitol Mall.

The State Controller is holding a press conference today at 1:00 p.m.

Capitalize "State" when using the phrase "… the State of California …" or "the State of Ohio …"

Examples: The State of California encompasses 411,015 square kilometers.

The State of Oregon has no sales tax.

Lowercase "state" in all other usages.

Examples: The Governor projects that state operations will be cut 10 percent.

The budget cuts will have a considerable impact on state government.

The state lost $5 million because the county mismanaged funds.

Titles—Always capitalize position titles of constitutional and statutory officers, heads of agencies, departments, boards, commissions, etc.

ALL CAPS—Use sparingly for titles and headings only.

Commas	**Use a comma** to separate three or more items in a series.

Example: We will use pink, purple, and red for this year's cover of the Governor's Budget.

Use a comma after introductory elements — Items that begin a sentence and come before the subject and verb of the main clause.

Example: Before we can make a final decision, we will need to review the cost proposal.

Conjunctions (continued)	**Conjunctions** are words used to connect words, phrases, or clauses.

- Use coordinating conjunctions to connect two independent clauses, and precede the conjunction with a comma (this sentence is an example).
  - Independent clause = Can stand alone as a sentence
  - The seven coordinating conjunctions = **for, and, nor, but, or, yet**, and **so.**
- When connecting an independent clause and dependent clause, do not precede the conjunction with a comma.

    Tip: If you can split the sentence into two sentences without adding any other words, use a comma before the conjunction.

Conjunctions	• Do not use a conjunction when using a semi-colon to connect two independent clauses.
	Example: The department did not meet its deadlines; management's internal controls are outdated.
Dash	**Dashes are sentence punctuations** that set off the material within them or following them. **Do not** leave spaces before or after.
	Example: My favorite cars—Mercedes, Porsche, and Jaguar—are all expensive.
	Note: MS Word can be configured to automatically convert two hyphens (without spaces before or after) to an em dash by using the Autocorrect function.
Date	**When the full date is within a sentence,** use a comma after the day and after the year.
	Example: As of July 22, 2006, the program was without funds.
	When using the date as an adjective, do not use a comma after the year.
	Example: Thank you for your February 20, 2007 letter regarding the implementation of performance audits.
	To refer to a particular date, do not use ordinal numbers (e.g., 1st, 2nd, 3rd, 4th).
	Example: We began the audit on March 3.
	Not: We began the audit on March 3rd (or third).
	When only the month and year are within a sentence, do not use a comma to separate them. Use a comma after the year only if it comes at the end of an introductory or parenthetical phrase.
	Examples: January 2007 was a wet month.
	The January 2007 report specified which programs were active.
	The report, issued in January 2007, specified which programs were active.
	In January 2007, the report specified which programs were active.

Font	**The standard font** for Finance correspondence is 11 pt. Century Gothic.
	Use ALL CAPS sparingly—reserve for titles and headings.
	Readability can be hampered by too much special formatting. When formatting text, strive for "invisibility." Whenever a feature (such as a special font) becomes noticeable, the text becomes slightly less readable.
	Well-formatted, readable text is perceived as more professional and credible. Decorative and *Script* fonts should be avoided for official correspondence.
Fractions	**Spell out a fraction** that stands alone (without a whole number preceding). Use a hyphen to separate the numerator and the denominator.
	Example: The Governor is proposing a one-half cent sales tax increase.
	Use figures to express a mixed number or if the spelled-out form is awkwardly long.
	Examples: A fixed-rate mortgage for 30 years is 5 3/8.
	I believe that the measurement was 5/32 inches.
Hyphen	**A compound adjective** consists of two or more words that function as a unit and express a single thought. Hyphenate the elements of a compound adjective that occur *before* a noun.
	Examples: a high-ranking official / community-based organizations / same-day service / across-the-board reductions
	Hyphenate a percentage when it acts as a compound adjective.
	Examples: There is a 5.2-percent increase in General Fund expenditures for 2012-13. UC and CSU will experience a 2.5-percent growth next year.
	In other cases, do not hyphenate a percentage.
	Examples: We are 30 percent more likely to stay in a profession beyond five years. Construction rose by 2.1 percent from the first ten months of 2006.
	Whenever necessary, use a hyphen to prevent one word from being mistaken for another.
	Examples: lock the coop / multiply by 12 / a unionized factory / buy a co-op / a multi-ply fabric / an un-ionized substance
	Hyphenate between numbers and units of time when used as adjectives before a noun.
	Examples: one-year period / three-hour course / 12-day seminar
	In general, do not use a hyphen to set off a prefix at the beginning of a word or suffix at the end of a word.
	Example: nonfederal

Internet Addresses	**When referencing** an Internet or an electronic mail (e-mail) address in a document or correspondence, use lowercase letters (no bold, all-caps, italics, or underline).

Example: http://www.dof.ca.gov

Note: Names of files to be posted on Finance websites should be no longer than 20 characters, contain no special characters (e.g., #&!?), and have underscores in place of spaces.

Numbers	**Whole numbers** ten and under should be spelled out; numbers above ten should be in figures. However, when numbers under ten are used with those above ten, figures should be used.

Examples: The Department hired eight new inspectors in October.

The Director requested 18 new positions but was granted only 8.

Our four sons consumed a total of 18 hamburgers, 5 large bottles of Diet Coke, 12 Dove Bars, and about 2,000 cookies—all at one sitting.

(Figures are used for all the related items of food; the other numbers—four and one—are spelled out, because they are not related and are not over ten.)

Spell out a number that appears at the beginning of a sentence.

Example: Twenty-eight filing cabinets were lost in the fire, but fifteen resisted the flames.

Note: Fifteen was spelled out to match the word twenty-eight.

When possible, recast the sentence so that it does not begin with a number, especially a number that requires more than two words.

Example: The fire destroyed 28 filing cabinets, but 15 resisted the flames.

Exceptions: See Dimensions and Measurements within this section and the **Percent/Percentages** section.

Two Numbers Together— When two numbers come together and one is part of a compound modifier, express one of the numbers in figures and the other in words. As a rule, spell the first number unless the second number would make a significantly shorter word.

Examples: two 8-room houses   500 four-page pamphlets
sixty $5 bills   150 five-dollar bills

Nouns with Numbers or Letters— Capitalize a noun followed by a number or a letter that indicates sequence.

Examples: Appendix I   Chapter V   Exhibit A   Extension 4567   Room 234

Exceptions: **Do not** capitalize the following nouns: line, note, page, paragraph, size, step, and verse (e.g., note 1, page 344, paragraph 2a.)

Ordinal Numbers— Spell out numbers one through ten for ordinal numbers that designate place in a sequence.

Examples: 1614 Ninth Street   … the second claimant

the 21st century   … 20th-century art

Numbers

(continued)

Decimal Numbers—**Do not** add a zero to whole numbers after the decimal point.

Example:	The Budget provides $13.6 million, $4 million, and $8.7 million for funding these programs.

Dimensions and Measurements—Always use numbers to indicate depth, height, length, width, temperature, clock time, and any other measurements that have technical significance. This rule applies even to measurements that include the numbers one through ten. Also, spell out the words that denote units of measurement.

Examples:	The package weighed 7 pounds 3 ounces.
	No commas needed between the units of measurement.
	Because he is 7 feet 2 inches tall, the Director must duck under some doorways.
	The 7-foot-2-inch Director played college basketball.
	Note: The use of hyphens in the compound modifier "7-foot-2-inch."

Cent Notations in Text—For amounts under a dollar, use figures and the word "cents."

Example:	The Motor Vehicle Fuel License Tax Law also applies an excise tax of 2 cents per gallon on aircraft jet fuel sold at the retail level.

Dollar Notations in Text—Write dollar notations in text as follows:

Examples:	Thousands	$487,000 (Round up or down as appropriate with no decimal.)
	Millions	$3.4 million (Round to one decimal place. However, do not add a zero to whole numbers after the decimal point.)
	Billions	$9.796 billion (Do not write as $9,796 million.)

To prevent misunderstanding, place the word *million, billion, or trillion* after each figure in a pair or group:

Example:	Assessments increased from $3 million to $6 million.
	Not: Assessments increased from $3 to $6 million.

Dollar Notations in Charts / Tables—In chart or table headings, spell out dollars in Thousands / Millions / Billions, do not use dollar sign ($) or abbreviations.

Parentheses	**If the item in parentheses falls within a sentence** or at the end of a sentence, put punctuation outside the closing parenthesis. Do not capitalize the first word of the item in parentheses, even if the item is a complete sentence, except for proper nouns, proper adjectives, the pronoun I, and the first word of a quoted sentence.

Examples: For Jane there is only one goal right now (and you know it): getting promoted!

At last week's hearing (I had to leave at 4 p.m.), was the new proposal presented?

Our office is open late on Thursdays (we're here until nine).

If the item in parentheses is to be treated as a separate sentence, the preceding sentence closes with a punctuation mark, the item in parentheses begins with a capital letter, and the punctuation mark is placed before the closing parenthesis.

Example: I was most impressed with the speech given by the Governor. (Didn't he used to star in movies?) He knew the subject matter and the audience.

When a parenthetical element falls within another parenthetical element, enclose the smaller element in brackets and enclose the larger element in parentheses.

Example: Scalzo said on television yesterday that prices would begin to fall sharply. (However, in an article published in the *Times* [May 15, 2006], he was quoted as saying that prices would remain steady for the foreseeable future.)

Percent/ Percentages	**Always express percentages** in figures, including numbers from 1–10. Always spell "percent" in text, do not use the % symbol.

Examples: Mortgage rates increased from 6 percent to 7 percent.

The Department expects to receive a 25-percent increase in reimbursements.

Note: For more on hyphenated percentages, see **Hyphen** Section.

It is acceptable to use a percent symbol in
Example: figures to represent proportions of funding as in the data labels in a pie or bar chart.

    25%   **35%**   **40%**
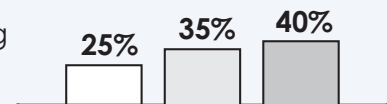
Fractional percentages should be presented in numeric form.

Examples: 1.1 percent, 10.3 percent

Note: For fractions of 1 percent, add a zero before the decimal: 0.8 percent.

Period	**As a general rule**, use one space after the period at the end of a sentence.
Quotations	**Periods** and **commas** always go **inside** the closing quotation mark.

Examples: The price tag on the leather sofa was clearly marked "Sold."

Their latest article, "Scanning the Future," will appear in next month's issue of *Inc.* magazine.

Semicolons and **colons** always go **outside** the closing quotation mark.

Example: Please send me the following items from the file labeled "In Process": the latest draft of the Berryman agreement and FASB Statement 33.

Direct quotations do not need to follow the style guidelines.

Titles of Books and Periodicals	**Italicize titles** of books, magazines, journals, and newspapers.

Examples: The editors just completed *The Style Manual to End All Style Manuals*.

Scrooge McDuck appeared on the cover of *Fortune*.

An article about our controversial report appeared on the front page of *The New York Times*.

Note: **Do not** capitalize the article "the" at the beginning of a title unless the article is an official part of the title.

Place quotation marks around titles of shorter works, including chapters, articles, essays, and television or radio shows.

Examples: H.W. Janson discusses urban planning and renewal in "Twentieth-Century Architecture," the final chapter in his highly regarded *History of Art*.

The Sunday newspaper carried an article titled "It takes a Bureaucratic Village."

Our public television station has decided to broadcast "This Old House" every weekend.

Tabs	**Never use spaces** instead of tabs—You will never be able to accurately align text that is indented with spaces—what you see on the screen probably won't be what prints out. Learn to set tabs—they can be a valuable tool.

Never use periods for leaders—MS Word allows you to set leaders in your tab setup.

Underlining	**Never use underlined text for emphasis**

SECTION 3: Specific Usage

ad hoc	**A Latin phrase** meaning "for a particular purpose."
affect vs. **effect**	We generally use **affect** as a verb and **effect** as a noun. As a verb, **affect** means to influence or change as well as to pretend or assume.

Examples: Implementation of our recommendations will not affect [change] the Agency's organizational structure. He affects [assumes] an innocent manner.

As a verb, **effect** means to cause or bring about.

Example: The Director intends to effect many changes in the Department.

As a noun, **effect** indicates a result or impression.

Example: We could not assess the full effect of the automated system.

although vs. **while**	**Both words** introduce dependent clauses. Use **although** to mean "even if." Use **while** to mean "during the time that" and to suggest a temporal relationship.

Examples: Although it had suffered budget cuts, the Department could have managed its programs more effectively.

While contractors were installing the new computer system, the Department had difficulty running its programs.

among vs. between	Use the preposition **among** when referring to **more than two persons or things**; use **between** when referring to **two** persons or things.
	Examples: The grant divides the funds among the three agencies.
	We tried to distinguish between the two adults.
assure vs. ensure vs. insure	*Merriam Webster's Collegiate Dictionary, 10th edition,* discusses these verbs' connotations:
	Assure, ensure, and **insure** all mean to make secure or certain. Assure refers to persons, and it alone has the sense of setting a person's mind at rest: *to assure a leader of one's loyalty*. All three verbs may be applied to the act of making something certain: *Success is assured* (or *ensured* or *insured*). Ensure and insure also mean to make secure from harm: *to ensure* (or *insure) a nation against famine*. Only insure is now widely used in the sense of guaranteeing life or property against risk.
	Note: Use **ensure** (rather than **insure,** which often indicates action related to the insurance industry) to mean "the taking of necessary measures beforehand."
because vs. since	Use **because** to point to an obvious cause-effect relationship, and reserve **since** to denote temporal relationships or a logical sequence of events in which time plays a part.
	Examples: We conducted the audit because the Joint Legislative Audit Committee asked us to do so.
	Because our report revealed so many fiscal errors, the Agency decided to reorganize its operations completely.
	We have examined no additional files since we reviewed those documents last Wednesday.
	Since we have been here, the crowds have scattered.
between vs. among	See **among vs. between.**
Budget Act of XXXX	Use **XXXX Budget Act.**
Budget Year	See **Fiscal Year.**
DOF vs. Finance	**To reduce** the number of acronyms in our documents, use Finance rather than DOF as the abbreviation for the Department of Finance. It is not necessary to say Department of Finance (Finance) in letters, as readers will know what is meant.
California Constitution	**Capitalize** this formal title.
capital vs. Capitol	Use **capital** when referring to assets that add to a long-term net worth.
	Example: The company experienced capital gains in its stock.
	Use **Capitol** when referring to the building.
	Example: The Director of Finance is located in our Capitol Office.
cash flow	compound adjective or noun— two words
	Examples: The cash flow projections will be updated during the May Revision.
	The Department projected a positive cash flow for the year.

co	**This prefix** usually needs no hyphen unless the hyphen is necessary to prevent misreading or the dictionary shows the word spelled with a hyphen. Examples: coauthor cofounder cooperation coworker co-officiate co-organize co-op co-payment
cost-saving **cost savings**	Hyphenate **cost-saving** when it functions as an adjective. **Cost savings** is a compound noun, not requiring a hyphen. Example: We analyzed the cost savings that resulted from the Agency's actions.
COVID-19	COVID-19 should always be placed in all caps and Pandemic or Recession should be capitalized when following COVID-19.
current year	See **fiscal year.**
effect vs. **affect**	See **affect vs. effect.**
e.g. vs. **i.e.**	**Latin words** and phrases. e.g. means "for example" and i.e. means "that is."
ensure vs. **insure** **vs. assure**	See **assure vs. ensure vs. insure.**
et al.	Latin abbreviation that appears in the titles of legal documents, court cases, or other types of documents meaning "and other people."
fieldwork	**noun**—one word Example: The auditors completed their fieldwork timely.
fiscal year, past year, current year, and budget year	**When referring** to fiscal year, use "fiscal year 200X-0X" when first used in your narrative. Do not refer to fiscal years thereafter with the terminology "fiscal year," simply refer to as "200X-0X." Do not use the abbreviation FY in the narrative. It is acceptable to use "FY" in tables and charts. **Reference to** past year, current year, or budget year should not be made. Instead, refer to it as 20XX-XX.
full-time **part-time**	**adjective or adverb**—hyphenate Example: Leonard has a full-time job. However, he would prefer to work part-time.
General Fund/ general fund	**Capitalize references** to the state's General Fund; lowercase references to any other entity's general fund.
health care	**compound adjective** or noun—two words Examples: The company offers comprehensive health care insurance. John wanted a career in health care.
i.e. vs. **e.g.**	See **e.g. vs. i.e.**
incentivize	**Never use** - this is not a word
in order	**Do not use** - does not add meaning
insure vs. **ensure** **vs. assure**	See **assure vs. ensure vs. insure.**
irregardless	Use **regardless.**

judgment	Use **judgment** instead of judgement
long-term	compound adjective—hyphenate Example: We have a long-term plan for accomplishing our mission.
long term	as the object of a preposition—two words Example: Your solution will not work for the long term.
multi	This prefix usually requires no hyphen unless the following word begins with an "i" or the entire word could be misread. Examples: multicolor multifaceted multipurpose multi-industry multi-ply multiyear
non	This prefix usually requires no hyphen unless a capitalized word follows. Examples: nonessential noncompliance nonfederal non-American
onetime	adjective or adverb: one word (meaning former) Example: Phil Isenberg was a onetime mayor of Sacramento.
one-time	adjective-hyphenated (meaning having been only once) Example: Jesse Ventura was a one-time governor.
ongoing	adjective or adverb—one word Example: ongoing investigation
Pandemic	When referring to the COVID-19 Pandemic, Pandemic should be capitalized.
part-time	See full-time.
positions	Positions are always expressed in whole numbers and by the tenth. Example: The Program was reduced from 9 positions to 7.5 positions. The Department was allocated $500,000 for 5 positions.
principal vs. principle	According to the *Associated Press Stylebook,* the noun or adjective **principal** designates "someone or something first in importance, rank, authority, or degree." Examples: Dr. Snowden is the school's principal. We applauded the principal actor in the repertory theater. Fiscal mismanagement was the unit's principal problem. The word **principle**, which functions only as a noun, means a fundamental truth, code, or guiding force. Examples: The principle of liberty motivated the colonists. We used basic principles of accounting during our review.
prior year	See fiscal year.

re	As a rule, the prefix **re** (meaning "again") should not be followed by a hyphen. A few words require the hyphen so that they can be distinguished from other words with the same spelling but a different meaning.
	Examples: reelection reevaluate recover from an illness (vs. re-cover a chair)
Recession	Recession should only be capitalized when referring to a specific recession.
	Examples: COVID-19 Recession Great Recession
short-term	compound adjective—hyphenate
	Example: He made some short-term investments.
short term	as the object of a preposition—two words
	Example: That strategy will work only for the short term.
since vs. **because**	See **because vs. since.**
staff	This collective noun takes a plural or singular verb, but keep the verb form consistent throughout the document—or at least throughout a section or subsection.
task force	—two words
TBL	Should be referred to as Statutory changes
that vs. **which**	Use **that** to introduce essential clauses that are necessary to the reader's understanding of the sentence. **Do not** place commas around clauses introduced by "that."
	Example: The unit that handles accounts receivable is the subject of our review.
	Use **which** to introduce nonessential (interrupter) clauses and place commas around such clauses.
	Example: The Department, which has its headquarters in Sacramento, is the subject of our review.
	The budget projections, which includes salaries and wages, are saved on the shared drive.
	For both essential and nonessential clauses, substitute **who** for **that** or **which** when the clauses refer to individuals.
	Examples: Writers who do not review their work should not be surprised at an editor's corrections.
	Editors, who need to take breaks periodically, sometimes overlook errors.
time frame	**noun**—two words
	Example: Is the time frame to complete the project feasible?
under	This prefix usually requires no hyphen.
	Examples: underdeveloped underemployed underpaid
US vs. **U.S.**	Instead of US or US., always use **U.S.**
vs. vs. **v.**	Always use **v.** rather than **vs.** when citing a legal case.
Website	**Website**—one word and in lowercase, except at the beginning of a sentence
which vs. **that**	See **that vs. which.**
while vs. **although**	See **although vs. while.**
will vs. **would**	See **would vs. will.**

work group	—two words
workpapers	**noun**—one word Example: The workpapers are stored at 915 L Street.
would vs. **will**	"Would" is most commonly used to create conditional verb forms. "Will" is a verb in the future tense that expresses an action or situation that will occur in the future. Unless the noun or subject of a sentence is doing something, being acted upon, or occurring on a conditional basis or in the future, the words "would" and "will" should be avoided. Example: This bill would increase the fee on computer manufacturers. The use of "would" is incorrect. It has become commonplace to use this tense because the bill has to be passed and signed as a condition of the fee being increased. A law change is conditional, but a bill does not require a condition to occur. Example: This bill will increase the fee on computer manufacturers. The use of "will" is incorrect. The bill exists in the present. A law change or new law is in the future, but a bill is in the present. Example: This bill increases the fee on computer manufacturers. This is correct. Example: The Budget proposes to add $10 million to create a computer literacy grant program. The proposal also adds $1 million for Finance to implement the program. The program will be targeted toward low-income high school students that do not own a computer. The Budget and the proposal exist currently, so the verbs "proposes" and "adds" are correct. The program does not yet exist, so the verb "will" is appropriate because the program will occur in the future. The verb "would" is not necessary because we don't want to imply that the program will only exist if "approved by the Legislature."

Budget Bills

Language Conventions	The following language conventions and guidelines are to **only** be used when drafting language for inclusion in the Budget Bill. These are specific legal requirements outlined by the Legislative Counsel Bureau and do not apply to routine correspondence, briefing documents, budget highlights, etc.

Correct:	**Incorrect:**
Chapter XXX of the Statutes of XXXX	Chapter XXX, Statutes of XXXX
Section XXXX of the Government Code Note: Convention applies to all code sections.	Government Code section XXXX
"The amount appropriated in this item schedule …"	"The amount appropriated by this item schedule …"
Item 2240-101-0890	item 2240-101-0890
Controller	State Controller

Budget Act	XXXX Budget Act should be followed by the Chapter (i.e., Budget Act of 2004, Ch. 324, Stats. 2004).
Proposition 98	Language for Proposition 98 should read "For local assistance, Department of XXXXX (Proposition 98), …"

Reappropriations (Item XXXX-490 through 494)	Language for reappropriations should read "balance of the appropriation."
Reversions (Item XXXX-495 through 500)	Language for reversions should read "unencumbered balance of the appropriation."
Transfer Items	Language for **transfer items** should read "For transfer by the Controller from fund name [EXCEPT General Fund] to (fund name)" "For **support of (local assistance)** … payable from (fund name) [EXCEPT General Fund]"

Finance Letters

Dollar Notations in Text: Finance Letters ONLY

Examples:

Actual:	Correct Notation:
$50,162,000	Report as $50,162,000 (not rounded to $50.2 million)
$50,160,000	Report as $50,160,000 (not rounded to $50.2 million)
$50,000,000	Report as $50 million
$50,200,000	Report as $50.2 million

It is acceptable to report dollars in the text using both of the above styles within the same issue / letters.

Example: $50 million ($24,950,000 General Fund and $25,050,000 Federal Trust Fund).

Note: The $50 million is the sum of the two whole dollar figures and is **not** a rounded figure.

Titles and Pronouns

Titles and Pronouns

Avoid using pronouns in correspondence. Refer to each person using their name.

Example: Use Jim Smith, NOT Mr. Jim Smith

Note: Professional titles (Honorable, Dr., etc.) should still be used.

SECTION 4: **Formatting for Publications and Online**

When preparing Word and Excel files for print or online media, follow these guidelines to assure the document follows Finance's standards in creating properly formatted, accessible documents.

Word Files	• All documents require a title (entered in "file" "info" , "inspect document" area) • Documents should be inspected using the "inspection" tool. Click on "check for issues", "check accessibility". Errors should be fixed prior to sending to web accessibility team. • Alternate text should be added to all figures, images, charts, logos. To add alt text, right-click image, choose "format picture", "layout and properties". Open "alt-text" to add description. • Documents exceeding 10 pages are required to have a table of contents or bookmarks. • When documents are saved as a PDF, make sure "enable for accessibility" is checked. • It is important to save your file in the ".docx" file extension, which meets web accessibility standards. Note: Word documents saved with the ".doc" file extension do not meet web accessibility standards and cannot be emailed.
Excel Files	• Use black text with white background. • Use Century Gothic font for Chart title and element font. • Use cell borders to create formatting lines, such as sum lines. • All documents require a title (entered in "file" "info" , "inspect document" area) • Avoid merging cells. They cause screen reader user to not know how cells relate to columns. • Avoid blank cells for formatting purposes. • Worksheet tabs should have unique name. • Define column headers • It is important to save your file in the ".xlsx" file extension which meets web accessibility standards. Note: Excel documents saved with the ".xls" file extension do not meet web accessibility standards.
File Transfer	Files may be transferred via email (for smaller files) or a flash drive (for larger).
Publication Questions?	Please contact **Carrie Vyvlecka-Trujillo** at Carrie.Vyvlecka-Trujillo@dof.ca.gov or **Joshua Willter** at Joshua.Willter@dof.ca.gov
Web Accessibility Questions?	Please contact the **Web Accessibility Team** at WebAccessibility@dof.ca.gov
Need to Request Additions or Changes?	Please contact **Karessa Belben** at karessa.belben@dof.ca.gov

SECTION 5: Proofreading Marks

Use the standard editing symbols displayed here to ensure clear communication among authors, editors, proofers, and publishers. Mark all changes in red ink. Call attention to small edits, such as for punctuation, by marking "x" in the margin near the edit. Handwrite using printing, not cursive. Provide a MS Word or text file for text alterations longer than two sentences.

To indicate:	Use this mark-up:
Delete word	… travel and expense claims …
Replace word	… travel and expense claims … *mileage*
Leave as is	Community Program Development *stet* *stet*
Set Capital	state *Cap* *≡ Cap*
Set boldface	state *BF* *BF*
Insert punctuation	… employment programs From this point … Note: Call attention to punctuation edits by placing a circle around the punctuation mark in the margin near the edit.
Insert space	Attachments A,B, and C *#* *#*
Spell out	4 years … *SP*
Delate several lines or paragraphs	The grant program provides grants to local government and funds for joint state / federal projects.
Insert word/words	The grant program provides grants to alleviate *intended*
Insert several lines or paragraphs	The intended grant program provides grants … *insert Ⓐ* Note: When inserting two or more sentences, provide a corresponding MS Word or text file.
Make new paragraph	… report is finished. The conclusion …
Run sentences together	… report is finished. The conclusion …
Indent one space	To accomplish this objective, the Department …
Indent two spaces	To accomplish this objective, the Department …

Set flush	To accomplish this objective, the Department …
Set centered	Property Management Services Program *center*
Italics	Federal Trust Fund *ital.*
Lowercase	Federal Government
Delete space	to gether