Addendum 1: Use of strict naming conventions

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This addendum forms part of The BEST Framework version 1.0 published on August 21, 2025. The objective of this addendum is to add certain critical best practices related to calculations and audit. The content of this addendum shall be incorporated into the main section in the next version of The BEST framework.

Chapter 3: Making the calculations Dynamic

Prescription

PA1. **Distinct naming convention shall be followed for each of the following: (i) Lambda (ii) Named ranges (iii) Other named formula (iv) Temporary variables used inside LET function.**
The naming convention should let the users immediately identify the nature of the name.

Rationale

- **Makes it easy to check for referential transparency:** Reviewers and auditors will be able to easily spot if any named ranges or other named formula is directly applied in a Lambda, breaching the referential transparency principle.
- **Avoids naming conflict:** As each name type has a separate naming convention, the risk of using a range name as a variable name and vice versa is significantly reduced.

Recommendation

RA1: **The variable names used inside the LET function shall always start with "\" sign. Use of "_" as a start letter should be avoided.**

Rationale

- **Distinguishes from MS Excel's default choice:** When MS Excel creates names automatically using row or column heading, it replaces the leading numbers and special characters, if any, with "_". Therefore, adding a "\" ensures that variable names will remain distinct in style compared to named ranges.

Chapter 7: Auditing dynamic array models

Prescription

PA2. **Auditors shall review all the names stored in the name manager and confirm that there are no names that conflict the naming conventions.**

Rationale

- **Helps check referential transparency:** If all the names in the name manager confirm to the naming convention, then it will be easier to spot when such a name is used directly inside a Lambda.

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