

**Journal of Humanities and Social Sciences**  
**Volume 2 Number 2 2019**

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***Editor's Note...***

With our greetings for a wonderful festive time in this beautiful December 2019, as a scholarly gift to you all from us, the editorial board, we are pleased to bring to you the 2<sup>nd</sup> Journal of Volume 2 of the Journal of Humanities and Social Sciences (JHS), the official publication of the Postgraduate Institute of Humanities and Social Sciences (PGIHS) of the University of Peradeniya. It comes with a rich content of five articles, one perspective

and a book review representing the diversity, complexity and richness of the vast landscape of Humanities and Social Sciences.

Similarly, JHS walks the path that PGIHS walks. The aim of the PGIHS is to serve the nation carrying forward its contribution to human betterment, welfare and wellbeing by upholding standards of excellence in postgraduate education and research in the field of Humanities and Social Sciences in the country. The mission of the JHS is to continue to uphold the aspirations and vision of the PGIHS.

The JHS accommodates an array of diverse opinions and perspectives, local as well as global, in an unrelenting quest for exploring and revealing the hidden knowledge of the fundamental and different facets of human nature, relationships and institutions. In the academic landscape, the territory of social sciences and humanities is vast. It penetrates even Natural Sciences, which ultimately have to essentially link its analysis to human facets and nature.

The JHS offers space for everyone, the academics, researchers, scientists, professionals, practitioners, policy makers etc. taking their scholarly explorations, policy and practice innovations and new developments to a wider audience. This space is equally available for PGIHS postgraduate students and research partners as well. The JHS is now online so that its reach transcends national boundaries with a global presence. It is now open to the entire world.

Following the recently initiated JHS tradition, this issue starts with a feature article, an invited, scholastic curiosity-sparking account on an effort for searching for direction towards connecting wellbeing and social development. Is there a reciprocal influence between social development and wellbeing? Are social development and wellbeing one thing or two different things as outcomes of development? All these are still curiosities for many of us who are interested in social development and wellbeing as outcomes of development. And it is certain that there are many who believe in social development all over the world constantly searching for meaning, as the strengths of growth models to ensure wellbeing are still ambiguously received. The author, Prof. Vijayan Pillai, presents social development as a concept with multiple definitions and says that very few studies have attempted to locate the similarities and dissimilarities between these definitions. The focus of his search is to find a strategy that takes into account the various theories underlying the current definition of social development. The author explains that the definition of social development in his paper not only offers a lucid description but also clearly outlines a strategy to measure and evaluate the success of social development programmes.

In the next article, taking the three-natures theory of *Yogācāra* from the early Buddhist and *Madhyamaka* philosophy into pedagogical analysis, Ven. Sabin Mahajan examines corresponding aspects of *Yogācāra*'s theory of three natures to classic ideas of early Buddhism and *Madhyamaka* traditions. The author asserts that the root concept of the theory of the three natures can be found in early Buddhist doctrines by the names of explicit and implicit teachings. *Tri-svabhava* in Sanskrit rendered as 'three natures', is

the notion brought forth by the *Yogācāra* school as a definition for the characteristic patterns of all things, namely, ‘conceptualized nature’ (*Parikalpita-svabhāva*), ‘other-dependent nature’ (*Paratantra-svabhāva*) and ‘consummated nature’ (*Pariniṣpanna-svabhāva*). The paper brings forward the argument that the terms, *sammuti* and *neyyattha*, in early Buddhism are comparable to *Yogācāra*’s first nature or conceptualized nature and that *Madhyamaka*’s explanations of the conventional truth (*samvṛti satya*) are aligned with the concept of the convention (*sammuti*) of early Buddhism and the conceptualized nature in *Yogācāra*. The explanation for the other-dependent nature in the *Sandhinirmocana-sūtra* follows the line of teachings of dependent co-origination in the *Mahātañhāsaṅkhaya-sutta*. What is explained in the *Madhyamaka* school is that whatever is of dependent nature is emptiness. Just as the *Mahātañhāsaṅkhaya-sutta* notes the twelve-factors of dependent origination are the cause of mass of stress and suffering, such notions find parallels in the *Sandhinirmocana-sūtra* as well as the *Mūlamadhyamakakārikā*. Therefore, the author reaches a conclusion, which may receive the attention of many in this area of study, with regard to the main doctrinal idea, that there seems to be no contradiction in the three Buddhist traditions in this area.

Next, Sanath Hettiarachchi and Ananda Jayawickrama, engage in a detailed examination on a serious national level concern, losing an important means of state revenue, due to the loss of corporate income tax (CIT) revenue, as a result of the tax exemption policy. It presents an accurate calculation of the revenue loss, based on the findings of a well-methodical study of a sample of 1015 company tax returns each year during the period from 2010/11 to 2016/17 assessment years. The authors clarify the very basis of the study, the definition of the loss of CIT due to tax exemption, the difference between the potential CIT revenue on profits and income and the potential CIT revenue on profits and income liable to tax. The study has a fair and adequate coverage of the scale of companies, i.e. small, medium, and large, i.e. agriculture, industry services, and calculates revenue losses under each. Overall, the study concludes that the estimated loss of CIT revenue due to tax exemptions is considerably large. The large companies enjoy the benefits of tax exemptions which are 8 times higher than those of small companies and 17 times higher than that of medium companies. It is said that the result seems to be highly controversial in terms of a distributional aspect and justification of tax exemptions. Ideally more tax exemptions should be granted for small and medium scale companies to make them competitive in the market and to facilitate their expansion. The study reveals discrepancies along the sector-wise as well. For example, the results reveal that service and industrial companies receive larger benefits from tax exemptions than agricultural companies. These results indicate that the government of Sri Lanka needs to revisit its corporate income tax exemption policy.

Viyanga Gunasekara, writing on, “Judging whether Life is or is not Worth Living”, making an unrelenting effort to find conceptual answer to why and how people tend to end ones’ own life, starts the elaboration with a philosophical quote from Albert Camus, “there is but one truly serious philosophical problem and that is suicide”. Judging whether life is or is not worth living amounts to answering a fundamental question of philosophy. All the rest... come afterward. The author starts justifying the claim this needs to be

written and discussed because, “suicide is a subject that affects all human beings and all cultures. It is not only simply a philosophical problem, but has anthropological, sociological, religious, moral, and psychological dimensions as well. Sri Lanka was a society of suicide, as it was once noted around the world as one of top five countries with highest suicide rates, it is of course still a growing concern, but, the author says that little is understood about the thought process that precedes the act. It is no doubt an important puzzle we need clarifications. People commit suicide due to various reasons; physical illnesses, psychological disorders, substance abuse, a history of physical or sexual abuse, lack of education, poverty, etc. Despite these reasons, it will never be an easy decision or state of mind that one makes to end her / his own life. Despite its taboo status in many societies, suicide rates have not and will not decline. Therefore, certainly, as the author reiterates, human society needs clarification on “ the thought process that leads to suicide, and how religious and cultural norms such as those around morality are reflected in this thought process? Do people consider the morality of suicide at all?” Viyanga Gunasekara’s paper is geared towards exploring these questions. In her effort to answer these questions, using three theories of morality, the author has developed a model to examine the process of moral judgment preceding suicide, and argues that moral judgment can either be governed by intense emotions (impulsive) or well considered (deliberate) thought. This theory could be useful in understanding why people are sometimes so quick to resort to attempted suicide, and how such instances can be limited in future generations. However, the author acknowledges the fact that, this paper is not written to assess whether suicide is morally right or wrong, instead, in a country where suicide is largely considered an act that is morally ‘wrong’ and ‘harmful’, the effort here was to explore what one thinks and how one makes decision regarding ending one’s life. The author concludes that by conducting these types of research, we can come closer to finding answers to some fundamental questions regarding whether life is or is not worth living. Also, based on the findings, proper interventions can be developed to mitigate the growing incidences of suicide in the country.

Ayeshi Biyanwila, a postgraduate student at the PGIHS, sparks an interesting discussion on Greek Influence in Gandhara Art, which existed in ancient North-Western India. Gandhara Art must have been necessitated by the cultural upheaval which occurred as a result of the political uprisings of the Greeks in India initiated by the conquests of Alexander the Great. The author aims to identify the elements of Greek Influence on Gandhara Art. The presence of Greek elements of art, motifs and influence of Greek mythical stories are clearly revealed in the analytical study which examines several reliefs which were excavated at Gandhara. However, at the end of this exploration, even though the author’s opinion is that Gandhara art is not mainstream Greek Art but a unique form of art which evolved far away from Greece admixture of Indian Art and culture, it demonstrates the cultural flow of artistic elements from the West to the East following political conquests. In this piece of perspective writing, the author explores the Greek influence on Gandhara art and Buddhist artistic tradition.

Gamlath, Rasnayaka and Kamalratna argue, based on the evidence found in an in-depth qualitative study, that even though Sri Lanka has a long history of strategic endowers in

direct public intervention in anti-poverty measures which goes back to the British colonial period, and even if it is accepted that such policies and programmes have contributed to the mitigation of income poverty, those achievements do not demonstrate a significant improvement in decent level of qualitative living, particularly for the people living in rural areas. The authors of this paper present this proposition convincingly as they claim that it was tested in a thorough qualitative investigation in seven different rural locations in the country. They discuss that even if huge amount of public money have continued to be pumped into rural poverty alleviation for decades, as long as the key focus is attacking income poverty, being other faces of poverty unattended, a qualitative improvement in living could be unlikely. This assertion brings to light the fact that claims that poverty in the country is almost under manageable level is an ambitious exaggeration. It is in fact under control, if, as the study revealed, it is considered in terms of income poverty. The authors argue that it is misleading, as income poverty is simply just one face of the many different faces of poverty. If the key purpose of effective poverty alleviation is improvement of the level of overall aspects of living of the poverty stricken people, any programme aimed at poverty alleviation needs to take an approach to attack all aspects of poverty, not only income poverty. Then the authors, based on this discussion on the perceived reasons for the failure of the decade-long poverty alleviation efforts, suggest the need for an alternative community-centered strategy in which public, private and community sectors come together in a partnership effort to attack rural poverty in its all aspects, not only income poverty. Being community-centered and reaching people first, authors argue, enables a paradigm shift from conventional top-down to meaningful bottom-up strategy which recognizes people's real needs and wants and predominantly uses their own capacities and potentials together with external resources from public and private sources in responses to meet them. In this task, community needs to be the central focus and key partner of any poverty alleviation effort. Such a partnership with strong community-centered approach for reaching the people first and then genuinely engaging, connecting and including them in whatever the effort being done for their own benefit has the potential to create an enabling environment where an improvement in overall quality of life among rural communities can be achieved. It enables a paradigm shift from bureaucratic and political elitism to the recognition of people's capacities, potentials, power and centrality; from top-down, public-sponsored directions to rural development and poverty alleviation to bottom - up, community-based, participatory direction incorporating the voices of the ordinary people.

Finally, Kowsalya Duraisamy reviews the book by Mythri Jegathesen titled, "Tea and Solidarity – Tamil Women & Work in Postwar Sri Lanka", which is, I would say, a claim to be a feminist ethnography that approaches social and work related concerns of tea plantation women in Sri Lanka in the aftermath of the twenty-six year old internal civil war. Kowsalya takes a critical and thought-provoking perspective on this Antropological exploration sparking a profound stimulation within us to engage in a thorough reading of the book. A few words from the book itself, I believe, will give the reader a sense of what the book is all about,

“ the women of Sigiriya stand high on a mountain; these women also stand high on mountains; the women in Sigiriya have delicate fingers that hold slender leaves; the women here also have delicate fingers but hold tea leaves; the women in Sigiriya are women; these women are women too; ..... but the Sigiriya ladies in the paintings do not have life; our women have life; I am asking those who come here to look at them; to look back; to see..”

Thus, this issue of the JHS has also become another rich blend of knowledge from different fields of social sciences and humanities. It touches issues that draw national and international concerns; stimulates critical thoughts, brings about multi-dimensional discussion and enables an unraveling of clarity in situations of confusion and pragmatic policy suggestions for corrective interventions. Overall, it reflects the adherence of JHS to a diversity of opinions, and the vision of PGIHS itself as a place of and for diversity. Diversity is reflected in the authorship too, with different levels of national and international contributions. The abstracts of all papers will be made available online for free access of wider readership so that we hope its reach-out will spark critical thoughts and encourage innovative contributions to broaden the knowledge of the fields of Humanities and Social Sciences in general and submissions for publication to the future issues of the JHS in particular.

## Social Development - A Search for Conceptual Linkages

Vijayan K. Pillai<sup>1</sup>

### Abstract

*Social development is a concept with multiple definitions. Very few studies have attempted to locate the similarities and dissimilarities among these definitions. The purpose of this speech is to lay out a strategy that takes into account the various theories underlying the current definitions of social development. The definition of social development developed here not only offers a lucid description but also clearly outlines a strategy to measure and evaluate the success of social development programs.*

**Keywords:** *Confirmatory factor analysis, Measurement, Social Development, Well-being*

Several years ago, when I was a graduate student at CEPT (Centre for Environmental Planning and Technology) University in India, I was asked to fill in for a professor who was to lecture on the topic of social development. I struggled to teach that class because the concept of social development escaped me. Today after forty years, the concept still evades me. I am therefore in search of a simple approach to unlock the complexity of social development as a concept. I am now inviting you to a journey together to better understand and recognize the concept of social development.

The broad goal of my talk is to enable each and every one of you as scholars to build social development theories. I offer a parsimonious definition of social development that can be easily communicated to target populations, empowering them to participate at any or all stages of design and implementation of social development programs. My

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This keynote speech was delivered at the sixth biennial international conference on Social Work - Social Development and Sustainable Development Goals jointly organized by the International Consortium for Social Development (Asia-Pacific Branch) and the Department of Sociology, University of Peradeniya, Sri Lanka, on September 29, 2016.

The JHS acknowledges and appreciates the permission of the author and publisher to reprint this paper which was first published in *Social Development Issues*, Vol. 39, No.1, 2017

definition as well as the main conclusion of my talk today is that social development is about creating and manipulating objective conditions that have significant correlations in terms of desired magnitude and direction with a selected set of required conditions of well-being.

To reiterate, the objective of my speech today is to share with you my efforts at developing a model of social development in relation to human well-being. The literature on social development as it exists today has not offered a precise definition of social development. The history of social development as a concept and its development during recent times has been documented by many eminent scholars who have offered multiple definitions (Pawar, 2014).

The ultimate goal of social development is to improve human well-being. In everyday usage, well-being is evaluated in responses to questions such as how do you feel? Are you ok? And are you happy? Responses to all these casual queries perhaps in one way or another, measure levels of human well-being. Therefore, when I refer to social development, I am talking about social development as it applies to human well-being. More precisely, I ask whether there is an empirical relationship between human well-being and social development. In other words, in what ways can we empirically measure and assess the relationship between so-called social development interventions and human well-being?

I begin by asking the first question: What exactly is human well-being? The literature on well-being is vast, confusing, and complex at best. Human well-being has been perhaps one of the most widely debated and publicized concepts in the field of social sciences. About 400 BC, Socrates debated and conversed with his disciples, Plato, and Aristotle, about the concept of well-being. Socrates conceptualized well-being as a bundle of numerous material and nonmaterial goods that people acquire and utilize when, where, and how they please in order to derive satisfaction. The Greek philosophers who followed Socrates called it *eudaemonism*. Thus, the production of well-being involves acquiring desirable material and nonmaterial goods and services and utilizing them at one's own pace in order to achieve outcomes that are desirable.

Well-being is also a concept with a thousand narratives. Here are three of them; one is from an anthropologist, another is from a social psychologist, and the last is from a young philosopher. Anthropologist Paul Stoller (2015), in the *Huffington Post* (Uzwiak, 2016), reports on his work among the Songhay people in the Republic of Niger, one of the poorest nations in the world: How can these people ever experience well-being? They can, Stoller argues, because for the Songhay people well-being is embedded in a social mission to establish good relations so that they feel they are not alone. For them well-being is a precious commodity found within a sea of constraints. They savor every fleeting instance of well-being.

Social psychologist Richard Davidson, founder of the Center for Healthy Minds at the University of Wisconsin, Madison, argues that achieving well-being is a skill - a skill that can be learned by training our neural circuits. He focuses on four aspects of the skill: resilience, positivity (outlook) or optimism, focusing attention on the present and paying attention to what you are doing, and cultivating generosity.

The young philosopher Sam Berns (2013) stated his philosophy of life to achieve a state of well-being at a TEDx talk<sup>2</sup>. He suggests four broad approaches to well-being: be okay with what you ultimately cannot do because there is so much you can do, surround your-self with people you want to be around, keep moving forward, and never miss a party if you can help it.

These three narratives suggest that there are hundreds of ways of experiencing well-being. There are therefore hundreds of different measures of well-being as well. Consequently, any sample from a population of indicators may represent well-being as long as the sample variables have face validity at a minimum. The myriad ways of experiencing well-being provide us with useful information about the latent state of well-being.

Attempts to identify the composition of the latent dimension of well-being have a lengthy history. Much of the discussion on the nature of well-being is centered around the context, processing, and consumption of material and nonmaterial goods and services. In this regard, nearly twenty-five hundred years ago, Socrates conjectured about the relative contributions of goods and services that individual's need and those that they desire because they are good to have for a state of well-being. Regardless of the extent of relative contributions of material and nonmaterial inputs to the state of well-being, all inputs are externally generated and benefits derived upon consumption, contributing to the feeling of well-being.

The Socratic philosophical pursuit of well-being splits the concept into two major dimensions. One dimension is basically subjective in the sense that well-being is simply the result of acquiring and consuming goods and services that people want/need. This subjective experience of well-being is indicated by several attributes such as being happy, being healthy, and being aware. The other dimension relates to the objective condition, the context in which the needed inputs are produced, distributed, and consumed. The more we have things we want alongside growing capacities to access the resources we want and feel good to have, the greater our well-being. The two dimensions are strongly interlinked. Well-being is shaped by subjective factors as well as objective determinants that act as either constraints or opportunities for access to desirable material and nonmaterial goods. Attempts at improving well-being will therefore inevitably involve orchestrating the right fit between objective and subjective conditions that shape the state of well-being. In the words of Socrates, the important thing is not to live, but to live well. To live well is to acquire everything you need to satisfy your wants and desires and to seek out additional things that are good for you in ways guided by your own needs, values, morals, and desires.

This technical connection between subjective experiences of well-being and the relevant objective conditions may hide the many real stories we see, we hear, and we feel. Think about the one-third of a million women today whose lives are lost simply because they wanted to have a child. Maternal well-being is senselessly compromised in many developing countries because we as people have failed to provide these women with emergency care and transportation to the hospital when they need them the most. Matching the subjective experiences of these mothers with helpful objective

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<sup>2</sup> <https://www.youtube.com/watch?v=36m1o-tM05g>

conditions is at the core of social development as we see it. It is incumbent upon us to infuse the right resources at the right time to the right people. This is our business, the business of social development.

The measurement of human well-being was in fact at the center of the development debate. The Physical Quality of Life Index and the Human Development Index by Khan and Nobel laureate Amartya Sen were all attempts at measuring human well-being. The more recent attempts at measuring human well-being from an economic and measurement point of view involve the capability approach developed by Sen. Sen decomposes well-being into two components: functioning and capability. From Socrates to Sen the meaning of well-being has hardly changed.

By functioning Sen refers to a state of being: having material and nonmaterial goods and services that you can use to achieve your desired outcomes. Functioning can refer to being strong, having a house, having a car, having education, for example. On the other hand, capability refers to the freedom that a person has to choose from a number of perceived options. Finally, the choices one has in terms of resources depend on their availability. Capability is thus a function of access to available resources. The extent of perceived choices depends upon the objective conditions conducive to the availability of desired material and nonmaterial goods and services. Here again, we see that well-being has a subjective component and an external objective component that facilitates functioning or consumption. Developing objective conditions conducive to the achievement of the desired levels outcome - wellbeing - broadly defines social development.

I have made a number of assertions. The first is that the objective of social development is to contribute to human well-being. Second, well-being is subjectively experienced. Therefore, it can be observed in many ways. That is, we can ask people questions such as how are you? or are you feeling well? Their responses indicate their level of well-being. The level of well-being is influenced by the extent of access (freedom) to choose and obtain things needed to maintain or improve well-being. Objective conditions (social development) influence well-being (the subjective condition).

Social development is then about planning the objective conditions of well-being. If so, how do we go about planning? I propose a staged approach to the provision of well-being. The extensive literature in the field of development studies suggests that development is a staged process. The demand for various goods and services progresses in stages. In the very first stage of development people's basic needs must be met.

In South Asia development initiatives ran under the banner "Roti, Kapada, Makan" ["Bread, Clothing, Housing"]. The idea that there is a minimum level of functionings necessary to enjoy a minimum level of well-being is also reflected in Maslowian principle of hierarchy of needs. According to Maslow's hierarchy of needs, there are four levels of deficiency needs. The first level is related to meeting physiological needs such as food, water, and shelter, and the second level of needs relates to safety and security. Security needs are met when people's fears and anxieties are low. The third level is associated with love and belongingness. In order to meet this level of need, the lower level needs must be met first. Finally the fourth level is the need for self-worth and self-esteem.

Taking a lead from these types of models such as staging and the Maslowian principle, I propose that, at the low level of well-being, one should enjoy reasonably good health, a reasonably adequate level of income (to meet housing, dietary, and clothing needs), reasonably good mental health, and reasonably high levels of education. I would like to underscore the fact that these are just four variables from a large number of variables people may associate with well-being.

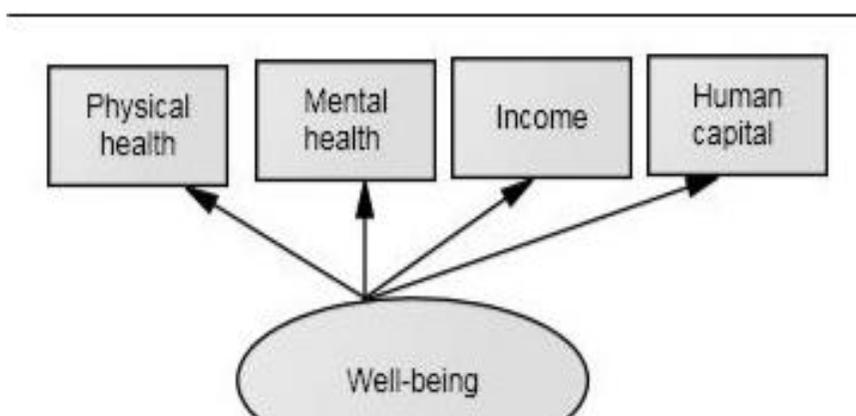
Thus, to measure a minimum level of well-being, I propose four characteristics that are stated in terms of four propositional statements and illustrated in Figure 1:

- Proposition 1: The higher the well-being, the higher the level of physical health
- Proposition 2: The higher the well-being, the higher the level of mental health
- Proposition 3: The higher the well-being, the higher the level of income (capital)
- Proposition 4: The higher the well-being, the higher the level of education (human capital)

Next I focus on the concept of social development in relation to the discussion on well-being at the individual level of outcome. I have presented well-being as a subjective experience to be gained, maintained, or improved. However, conditions of social development as mentioned earlier lie external to the individual and therefore are objective and social and are also conceptually correlated with the selected aspects of well-being. I argue that, in order to improve subjective experience of health as a component of well-being, the objective/social conditions that are known to influence human health must be created. The approach is presented in Figure 2. I conceptualize social development as an objective condition that is created by manipulating social structures or reforming social institutions to improve well-being. Thus, social development is about creating conducive social contexts for ultimately enhancing human well-being.

The existing literature on social development has taken for granted this direct empirical relationship between social contexts created through calculated interventions and the target, well-being. Simply put, I present to you the broad idea that conditions that we define as social development are social settings that are rationally created to influence individual human well-being.

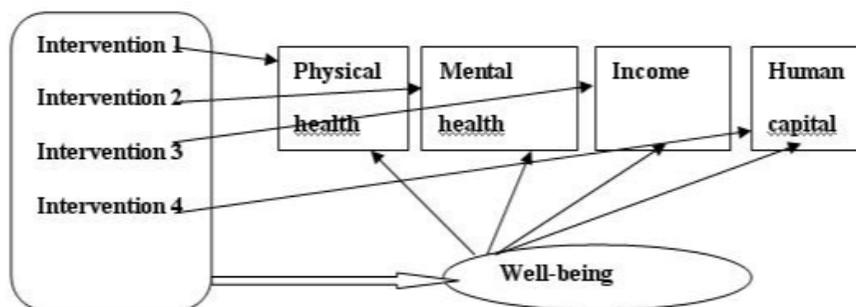
**Figure 1** Indicators of Well-being



The validity of this claim is an empirical question. It is a modest but significant question with vast implications for building social development models. I will focus on this central question now.

Pawar (2014) offers an elaborate discussion on an approach to social development and how we go about producing it. He presents a framework of six conditions that constitute social development. First is an assessment of current conditions: what are they? and why do they exist? Second, he argues that efforts at developing conditions of social development must be goal directed. That is, outcomes must be clearly specified. Third, he argues that creating conditions that constitute social development involve interventions that are value laden. It is natural that our values and ideologies become knowingly or unknowingly a part of our intervention programs. In order to achieve outcomes of well-being through social development we need to make sure that the strategies and interventions uphold our values and ideologies and are clearly stated.

**Figure 2:** Conceptualizing Social Development



The fourth condition is an important one. Interventions that create social development must enlist people's participation and be empowering. For example, if for improving human well-being we select certain aspects, such as health and wealth, these aspects must appeal to the individuals in the target population. Selected interventions must be conceptually simple and easily conveyed to people. People in the target population should desire these characteristics because they think they are good for them.

The fifth condition suggests that strategies need to be employed at multiple levels. This is an important consideration. We talk about well-being at the individual level, but the literature on social development clearly is concerned about community health, group health, and national health, for example. Here the examples and analogies I have presented in which well-being is a subjective experience and social development is an objective condition appear to break down prima facie. But this is not necessarily true. From a system point of view, when the target is an individual, the social conditions form the immediate external influences on the individual. When community health is targeted, it is influenced by factors at a higher level, such as the county or district level. Thus, depending upon the level of outcome, whether it is the individual or the community, we may select related variables that correspond to the appropriate external level but are associated with well-being.

For many, selecting the right interventions for the right well-being component is detective work. We as scholars do this by selecting the right theoretical perspective

with the right methodology to accompany the well-being component. For example, a longitudinal study on juvenile delinquency (Shannon, McKim, Curry and Haffner, 1988) at the University of Iowa found that the best way to reduce juvenile delinquency is to stop arresting young offenders, which gave them the label “deviants.” Labeling only encourages deviance.

At a personal level, I recollect seeing a very ingenious culturally based method of improving security as an aspect of community well-being while I was in Cape Coast, Ghana. The taxi that brought me to the university from Accra had the radio blaring. I heard several names being announced. The taxi driver told me that the names were those of people who had committed crimes in the community. They were being shamed by announcing their names. He told me the method has worked very well to prevent crime and theft. Thus the *subjective feeling of reputation* was skillfully manipulated by an objective condition created by shaming.

Now consider the situation in which I need to explore the empirical validity of the association between social development and well-being. I have selected four individual level measures of well-being and four social measures of social development. At the outcome level, the community wants to improve its level of education. At the social development intervention level, we improve the level of education by reducing the gender gap in education. At the outcome level, the community wants to improve its level of prenatal care. At the social development intervention level, we help by increasing the number of nurses per capita. In this example, note that the outcome is at the individual level and the selected interventions are at the community level.

Social development theories can be constructed at different levels of intervention and different levels of outcome. I have so far described two concepts, well-being and social development interventions. I will now illustrate an approach toward evaluating the success of a social development program. This would involve determining if there is significant association between selected social development interventions and a sample of well-being variables. In this illustrative example at the nation-state level (unit of analysis), the sample of well-being variables consists of child mortality, prenatal care, education, and income.

Given the four measures of well-being, we can model well-being as a latent trait indicated by the four selected variables. Given these well-being variables we can think of social development interventions such as improving child nutrition or decreasing income inequality. Following are the social development interventions for the selected well-being outcomes:

1. Decrease undernourishment : selected intervention to decrease child mortality
2. Improve level of economic equality: selected intervention to improve the GINI index
3. Reduce gender inequality in education: selected intervention to improve literacy
4. Increase nurses per capita in the community: selected intervention to improve prenatal care

All the variables are taken from World Bank development data for 2014 (World Bank, 2010). All the variables are operationalized according to World Bank definitions. The

unit of analysis is nation states and the sample size is 201 countries. Missing data were less than 1 percent. The missing data were replaced using the multiple imputation method.

Now I will attempt to statistically assess the fit of the well-being measure using confirmatory factor analysis. This technique is an improvement over the conventional data reduction method, factor analysis. The model fit was found to be adequate as indicated by the value of the root mean square error of approximation (RMSEA) with a value of .055. But other measures of fit of the model were not as good so more work needs to be done.

Next I will attempt to statistically assess the fit of the social development measure using confirmatory factor analysis. The model fit was found to be adequate as indicated by the value of RMSEA, which is .001. But other measures of fit of the model were not as good. I tested the hypothesis that social development has a positive and significant effect on well-being. Selected social development variables in our example had a positive and significant effect on well-being ( $B = 24.192$ ,  $S.E. = 5.744$ ,  $p < .01$ ). I further looked at the magnitude, direction, and significance of the correlation between intervention variables such as GINI index and outcome variables such as per capita income. All correlations are in the expected direction and significant. Empirical results suggest that:

1. Selected variables such as child mortality load on well-being factor as hypothesized
2. Selected variables such as GINI index load on social development factor as hypothesized
3. Social development has a significant covariance with well-being
4. The magnitude of this covariance is high
5. The direction of the covariance is positive
6. Intervention variables and their respective outcome variables are significantly correlated as hypothesized

In conclusion, I suggest that for social development to have occurred we should demonstrate that any or all of the selected interventions had expected effects on any or all of the well-being outcome variables. Evaluation of interventions is important and necessary for the development. I presented a definition of social development at the beginning of this presentation. I took you through a series of suggestions supporting the definition. Along the way I presented several methodological and theoretical justifications for the definition. I believe that the definition presented here can assist empirical research as well as theory building in the field of social development for many years to come. In a nutshell, doing social development involves,

1. Knowing the community or target population.
2. Selecting a social issue that needs resolution to improve well-being.
3. Letting the target population select and own a few indicators of well-being.
4. Designing interventions to target selected indicators of well-being (evidence-based approach).
5. Designing empowerment interventions if necessary.
6. Demonstrating the evidence for the construct validity of indicators of well-being.
7. Building an evaluation of interventions and outcomes.

8. Demonstrating the significance of interventions: If no expected change has occurred no social development has occurred.

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### Abstract

*Tri-svabhāva*, a Sanskrit term, rendered as ‘three natures’, is the notion brought forth by the Yogācāra school as a definition for the characteristic patterns of all things, namely, ‘conceptualized nature’ (*Parikalpita-svabhāva*), ‘other-dependent nature’ (*Paratantra-svabhāva*) and ‘consummated nature’ (*Pariniṣpanna-svabhāva*). Establishing the doctrine of ‘three natures’ is mentioned to be the main purpose of the *Sandhinirmocana-sūtra*, a Mahāyāna sūtra belonging to 2<sup>nd</sup> Century C. E., where the first evidence of Yogācāra ideas is found. Although the theory was introduced by the Yogācāra school, its root can be traced back to Early Buddhism, and the perceptibly developed throughout the Theravāda and Madhyamaka philosophies in terms of the double truths: the conventional truth and the ultimate truth. In this paper, the aim is not to examine the origin and development of the theory, but an attempt is made to see the theory of three natures on a comparative basis with Early Buddhism and the Madhyamaka school. Upon an investigation into each nature, we will observe how this concept may have originated in early Pali nikāyas representing the Early Buddhism, and in Mūlamadhyamakakārikā of Madhyamaka school.

**Keywords:** Three-Natures Theory, Early Buddhism, Conventional Truth, Ultimate Truth, Madhyamaka School

### The Conceptualized Nature (*Parikalpita-svabhāva*)

In the *Sandhinirmocana-sūtra*, the conceptualized nature is described as ‘the pattern of clinging to what is entirely imagined’. This is to construct or to establish symbols and names for all things and to distinguish their intrinsic nature and essence via literal expression (Lamotte, 2001: 34). The *Mahāyānasūtrāṅkāra* expounds that the conceptualized nature is the appearance of an object when only perception is there. The object is available when both the grasper and grasped phenomena are present. Therefore, the conceptualized nature is the realm of unenlightened folk, who assumes this world really exists. In this sense, this is also called ‘the realm of subject-object duality. In *Tri-svabhāvanirdeśa*, Vasubandhu explains this with a parable: “a magical creation produced by force of mantras may appear like an elephant, but there is only an appearance there and no elephants there at all”. (Anacker 2002: 294). The elephant is a mental construct or mental formation as the etymology of the term ‘*pari-kalpita*’ suggests. The *Sandhinirmocana-sūtra* states that if a bodhisattva fully understands conceptualized nature as it arises upon other-dependent nature, he will be able to understand that all things are unmarked (Keenan, 2002: 33).

### The Early Buddhist View of ‘Conceptualized Nature’

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In the Pali canon, a couple of terms can be seen as synonyms for this concept, namely: ‘*Sammuti*’ and ‘*Neyyattha*’. Etymologically, the word ‘*Sammuti*’ is derived from the root ‘*man*’ (to think). And, with the prefix ‘*sam*’, the meaning appears as ‘convention’, ‘consent’ or ‘general agreement’ (Karunadasa, 2014: 64). As it can be seen, the rendering of the term *sammuti* in *Bhikkhuni Saṃyutta* of *Saṃyutta-nikāya* gives a clear idea of its meaning. *Bhikkhuni Vajirā* speaks to *Māra*:

“Just as the collected parts constitute so-called ‘chariot’, a being is conventionally so-called when the five aggregates are together” (S I, 135).<sup>2</sup>

The above verse which proves the notion of conventional truth, refers to ‘ultimately non-existence’ which was already clear in Early Buddhist teachings. Another term ‘*Neyattha*’ which has been used together with ‘*Nītattha*’ as a pair, also refers to a statement whose meaning has to be drawn; in other words, the teachings are implicitly delivered. On the contrary, *Nītattha* refers to the explicit teachings of which the meaning has already been drawn out. The conventional usage, such as names, person, animals, things etc. are yet to be drawn out, because ultimately, they are mere conceptions. On the other hand, the doctrinal teachings, such as the four noble truths, five aggregates, dependent co-origination etc., are explicit teachings because they directly lead to the path of purification. This shows that understanding these teachings completely is not conception-based but conception-freed. These two terms are found in the *Anguttara-nikāya* where the instruction is not to teach or understand the *neyattha*-teachings as *nītattha*-teachings and vice versa. Teaching disregarded by these two means is a misinterpretation of the Buddha’s teaching, which is marked as being similar to accusing the Buddha (A I, 60).<sup>3</sup> However, it also should be noted that, nowhere in the Pali canon, the Buddha mentions either of these as greater or lower than each other. In the Early Buddhist teachings, we find many instructions where it is said we should not grasp anything as ‘mine’, because grasping something as ‘mine’ or ‘I’ is nothing other than a consequence of misled perceptual postulation. In fact, in Early Buddhism ‘grasping on conception’ is mainly regarded to be a root cause for suffering since it is the source for the mental proliferation (*papañca*). Conceptions differ from individual to individual and conventions are subject to change. In this very basis, Bāhiya was instructed not to cling to the perceptions but to rest mentally unattached once objects are received from the five sense doors: “in the seen, there will merely be what is seen. In the heard, there will merely be heard. In the sensed, there will

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<sup>2</sup> “*Yathāhi aṅga sambhārā – hoti saddo ratho iti, Evaṃ khandesu santesu – hoti satto ti sammuti*”

<sup>3</sup> *Yo ca neyyatthaṃ suttantaṃ nītatthaṃ suttantaṃ ti dīpeti: yo ca nītatthaṃ suttantaṃ neyyatthaṃ suttantaṃ ti dīpeti. Ime kho bhikkhave Tathāgataṃ abbhācikkhati.*

merely be sensed. And in the cognized, there will merely be cognized” (Ud, 6).<sup>4</sup> The suttas such as *Sakkapañha* (D ii 276), *Kalahavivāda* (Sn, 862-877), etc., even describe the mental construction or mental proliferation as the root cause of quarrelling and disputes.

### ***Parikalpita-svabhāva* in terms of *Samvṛti Satya* in *Madhyamaka* Philosophy**

In Early Buddhism, although we find interpretations of the ‘two truths’, we do not find direct mention of them. However, just like the Theravāda, the *Mādhyamaka* school also asserts that Buddha’s preaching is based on two truths: *samvṛti-satya* and *paramārthasatya*.<sup>5</sup> The etymology of the term *samvṛti* differs from the Pali term ‘*sammuti*’. Nevertheless, both terms convey the same meaning. The root of the term *samvṛti* is ‘*vr*’ (to cover), and with the prefix ‘*saṃ*’, the meaning appears as ‘fully covering’ or ‘complete concealment’. Taken together, the term means “covering the true nature of things and make them appear otherwise” (Karunadasa, 2014: 64). The Madhyamaka School interprets *samvṛti* in three ways. First, as the synonym for ignorance (*avidyā*) because ignorance is what conceals the truth. Second is of the nature of interdependence, which means “no-self” nature. And, the third as the worldly convention since it has the characters of expresser and explained (Newland, 1992: 77).

According to the *Mahāpajñāpāramitāsāstra*, *samvṛti satya* obviously refers to the first *siddhānta* (theory), which is known as the worldly theory (*Laukika siddhānta*). This concept, as the conventional truth in Madhyamaka philosophy is characterized by the emptiness nature, the second and third *siddhānta*-s, namely individually adapted *siddhānta* (*Prthagjana siddhānta*) and counteractive *siddhānta* (*Pratipakṣa siddhānta*) also belong to the *samvṛtisatya*. The fourth is the ultimate truth in terms of supreme meaning *siddhānta* (*Parmārthika siddhānta*). Anyhow, it is mentioned that these four *siddhānta*-s are mentioned as true and do not contradict one another (*ananyonyavyapakṛṣṭa*) (Lammotte, 2001: 44- 45). Correspondingly, just as Early Buddhism does not mark either of these truths as higher or lower, Nāgarjuna’s *Mūlamadhyamakakārikā* also shows equal importance of understanding the *samvṛti satya* and *paramārtha satya*, as the text mentions: “no ultimate fruit is taught without relying upon convention. No freedom is attained without understanding the ultimate truth” (MMK, 24-10).<sup>6</sup>

### **Other-Dependent Nature (*Paratantra-svabhāva*)**

The other-dependent nature, according to *Sandhinirmocana sūtra*, is the pattern whereby all the things arise co-dependently:

“The pattern of other-dependency refers to the pattern whereby all things arise co-dependently: for if this exists, then that exists, and if this arises, then

<sup>4</sup> *Tasmātiha te Bhāhiya evaṃ sikkhitabbaṃ: diṭṭhe diṭṭhimattaṃ bhavissati, sute sutamattaṃ bhavissati, mute mutamattaṃ bhavissati, viññāte viññātamattaṃ bhavissatīti.*

<sup>5</sup> “*Dve satye samupāsṛitya - buddhānām dharma deśanā, loka samvṛti satyam ca satyam ca paramārthataḥ*” (*Mūlamadhyamakakārikā* 24-8)

<sup>6</sup> “*Vyavahāra anāsṛitya - paramārtho na deśyate, paramārtha anāgamya nirvāṇa nādhigamyate*”

that arises. This refers to [the twelfefold conditions, starting with] 'conditioned by ignorance are karmic formations,' [and ending with] 'conditioned by origination is this grand mass of suffering,' [the last of the twelve conditions]"(Tr. Keenan, 2002: 31).

While conceptualized nature creates an essence and is perceived as real and existent, dependent nature is about how it actually appears. Yet, understanding dependent origination is not any fully accomplished state as Vasubandhu explains: “the interdependent nature exists, but not in how it appears. Therefore, its characteristic is: “having thought of existent and non-existent” (Anacker, 2002: 292). In *Tri-svabhāva-nirdeśa*, Vasubandhu explains this concept as being like the appearance of an elephant. The elephant does not exist but, interdependently because of its appearance, it exists. To distinguish the second nature from the first with another metaphor, it is akin to when someone seeing a rope and thinking it is a snake and becomes terrified. Seeing a rope, which is a false perception, is the first nature, *parikalpita-svabhāva*. The rope is the second nature that exists interdependently. As explained in the *Sandhinimocana-sūtra*, knowing dependent nature means having a critical understanding of the laws of dependent co-origination. Besides this the sutra also describes that if a bodhisattva truly understands other-dependent nature, he will be able to understand that all things as defiled and is able to remove defilements. By the virtue of the removal of defilements, a bodhisattva will be able to understand the third nature, *pariṣpanna-svabhāva* (Keenan, 2002: 33) which will be discussed in a later section.

### Other-Dependent Nature in Early Buddhism

As it can be seen, the explanation for other-dependent nature in *Sandhinimocana-sūtra* is none other than the teaching of dependent co-origination (*Paṭiccasamuppāda*) in Early Buddhism. The teaching of dependent co-origination (*Paṭiccasamuppāda*) is the middle path doctrine that avoids two extreme views commonly shared by both Śramanic and Brāhmanic philosophies, namely eternalism (*sasstavāda*) and annihilationism (*ucchedavāda*). This is well explicated in the *Kaccānagotta-sutta*, where it is stated that the Buddha rejects the dualistic view. In the sutta, Kaccāna was advised, ‘saying that everything exists are extreme, saying that nothing exists in another extreme’. Having denied these binary extremes, the Buddha preaches the middle path doctrine, which leads to the dependent co-origination (S III, 135).<sup>7</sup> As the *Mahātaṇhāsāṅkhaya-sutta* expounds, dependent co-origination is the teaching regarding the arising and the cessation of the mass of stress and suffering that is principally formulated in this basic principle: “Because of this, that comes to be; because this arises, that arises. Because of the absence of this, that does not come to be; because this ceases, that ceases” (M I, 264). This definition shows that whatever arises or ceases is conditional and of interdependent nature of cause and effect (Karunadasa, 2015, 23). Based on this principle, the Buddha expounds the twelve factors of dependent co-origination, as mentioned in the *Mahātaṇhāsāṅkhaya-sutta*: “with the condition of ignorance (*avijjā*) formation (*saṃkhārā*) arises, with the condition of

<sup>7</sup> *Sabbaṃ atthīti kho Kaccāna eko anto. Sabbaṃ natthīti ayaṃ dutiyo anto. Ete te Kaccāna ubho ante aupagamma majjhena Tathāgato dhammaṃ deseti.*

formation consciousness (*viññāṇa*) arises with the condition of consciousness, name and form (*nāma-rūpa*) arises. Thus, six sense media (*saḷāyatana*), contact (*phasso*), feeling (*vedanā*), craving (*taṇhā*), clinging (*upādāna*), becoming (*bhavo*), birth (*jāti*), ageing - death - sorrow - lamentation - pain - distress and despair (*jarā - maraṇa - soka - parideva - dukkha- domanassa - upāyāsa*) arise.” (M I, 263). Knowing and seeing these twelve factors of dependent co-origination is knowing what oneself is, that is to overcome ignorance (*avijjā*). And from the cessation of ignorance, the other factors too cease dependently. This is said to be the end of the cycle of stress and suffering: *Nibbāna*.

### Other-dependent Nature in *Madhyamaka* Philosophy

The central philosophy of the *Madhyamaka* school is ‘emptiness’ (*śūnyatā*), which itself is no other than the teaching of dependent co-origination, as stressed by the founder of this school, Nāgārjuna: “whatever arises dependently, we call that the ‘emptiness’. This is the middle path itself” (MMK, 24-18).<sup>8</sup> Just as in the Early Buddhism, the twenty-sixth chapter of the *Mūlamadhyamakakārikā* depicts that the origin of the cycle of stress and suffering is a result of the existence of the twelve factors of dependent co-origination.

Nāgārjuna’s presentation of other-dependent nature is conspicuously seen in the examination of passion and a passionate person (*Rāgaraktaparīkṣā*) in *Mūlamadhyamakakārikā*. This interpretation perceptibly elucidates a rational understanding of the existence of certain phenomena, as shown below:

“Can a passionate person exist before passion arises in him? A passionate person is there when passion is available. When there is no passion, the passionate person does not exist. Just because of passion, one becomes a passionate person. But how can passion exist in the absence of a passionate person?” (MMK, 153-155).

In the same way, giving similes for the interdependent nature of wandering and the wanderer, fuel and fire etc., Nāgārjuna concludes that no single phenomenon exists unconditionally. In the early period of the *Mahāyāna sūtras*, this kind of logical explanation for explicating the dependent nature can be seen. To give another example, in the ninth chapter of *Vimalakīrtinirdeśa-sūtra*, when the thirty-two *Bodhisattvas* were asked to describe the ‘entrance to the Dharma door of non-duality’ (*Advayadharmamukhapraveśa*), they gave their opinions based on the logic of interdependency, which were quite similar to Nāgārjuna’s simile. For instance, one of the bodhisattvas, Bhadrājyoti states “attention and distraction are two. In the absence of distraction, there is no attention. Thus, understanding this is the non-duality.” (Thurman, 1991: 73). In the same way, other bodhisattvas too describe their understanding of non-duality by means of the dependent co-origination of all phenomena. After giving their

<sup>8</sup> *Yaḥ pratītya samutpādam-śūnyatām tam pracakṣmahe- Sā prajñaptirūpādāya-pratīpat saiva madhyama”*

interpretations respectively, Mañjuśrī comments that their interpretations are dualistic, which means they still have not fully entered the *dharma* door of non-duality.

This point seems to be one of the main reasons why *Yogācāra* noticed a necessity to introduce the theory of three natures. In Nāgārjuna's philosophy, a logical approach to the dependent nature of all phenomena and non-existence of all phenomena is not specifically distinguished, but they remain indistinctive. For example, the *Mūlamadhyamakakārikā* states: whatever dependently originated is emptiness (*yah pratītya samutpādam-śūnyatām tam pracakṣmahe*). In the examination of passion and the passionate person (*Rāgaraktaparīkṣā*), Nāgārjuna elucidates the emptiness nature as also reflected in the mutually dependent nature. This overlapping illustration is not only seen in the *Madhyamaka* school, it is also seen in the Theravāda *Abhidhamma*. Here, mind (*citta*), mental factor (*cetasika*) and matter (*rūpa*) are subsumed under ultimate reality (*paramattha-dhamma*) but they are also regarded as dependently arisen (Gokhale, 2012: 100). *Yogācāra*, on the other hand, introducing the three natures, unlike *Madhyamaka* or *Theravāda*, sharply distinguishes the three natures from one another. This will be further discussed in the next section.

### **Consummated Nature (*Pariniṣpanna-svabhāva*)**

The term '*pariniṣpanna*' literally means conclusive, absolute, perfect or the ultimate (Gokhale, 2012: 105). According to the *Sandhinirmocana-sūtra*, it is the universal 'sameness' (*tathatā*) of all things, which is penetrated by bodhisattvas because of their resolute zeal, intelligent focusing and true reflection. It is said that through cultivating this penetrative wisdom a bodhisattva attains perfect enlightenment (Keenan, 2002: 32). When one has cultivated this wisdom, he will be fully aware that the conception and experience that flow in our mind do not exist independently.

In the *Sandhinirmocana sūtra*, the three natures are declared in the fourth chapter. The fifth chapter discusses the 'absence of all the essence of these three natures'. Indeed, the realization of the absence of all the 'natures' is the 'consummated nature'. In other words, this is a non-dualistic state, which is regarded to be absolutely ineffable, and is regarded highest among the three natures, since it is the one which must be actualized in order to attain supreme enlightenment (William, 2009: 92).

Since the third nature is the state of realizing that ultimate 'emptiness', and 'emptiness' is none other than dependent origination, the perplexity occurs in distinguishing these two concepts. Vasubandhu, in *Trisvabhāvanirdeśa*, explains this as complete non-existence of all things. While conceptualized nature is grasping the existence of magically created illusion, in this case an elephant, and other-dependent nature is understanding it to be just an appearance, the consummated nature is to realize the complete non-existence of an elephant there (Anacker, 2002: 294). Rather than assuming that consummated nature is something beyond other-dependent nature, it is the ultimate truth of the other-dependent nature (Gokhale, 2012: 105).

### Consummated Nature in Early Buddhist Teachings

As said above, consummated nature is not something that exists separately, but the state of the non-dual mind: the mind that is absent of all kinds of views. Correspondingly, in Early Buddhism, the mental state devoid of all views (*diṭṭhi-nirodha*) is referred as ‘*Nibbāna*’. As it is recorded in the *Ānguttara-nikāya*, it is said that a wise disciple of the noble one, unlike an unwise one, knows what view (*diṭṭhi*) is, what its arising is (*diṭṭhi samudaya*) what its cessation is (*diṭṭhi nirodha*) and what the path leading to its cessation is (*diṭṭhi nirodha paṭipadā*) (A I, 68). Together with the cessation of all views, it is said that a wise disciple of the noble one becomes free of birth, sickness, decay, death, stress, suffering and lamentation. Just as *Nibbāna* is an unconditioned state, free of all views, consummated nature too is an unconditional mental state that sees all things as same and equal (*tathatā*).

In the *Udāna*, the Buddha defines *Nibbāna* as something which is not-born, not become, not made and unconstructed (Ud. 82).<sup>9</sup> On the contrary, *samsāra* is interpreted as constructed and dependently originated; it is difficult to understand its cessation (D III, 275).<sup>10</sup> This implies that while *samsāric* experience is said to be conditioned, the *nibbānic* experience is absolutely unconditioned (Karunadasa, 2014: 127). Similarly, from the *Yogācāra*’s point of view, the first and the second natures still stemmed from *samsāric* experience which is conditioned. The third, consummated nature, however, can be defined as a transcendental psychological experience towards absolute unconditionality. Therefore, it is not an exaggeration to state that the *Yogācāra* concept of consummated nature is basically founded on the Early Buddhist concept of *Nibbāna*.

It should also be noted that in Early Buddhism, we find clear mention of where direct or intellectual understanding on dependent co-origination is necessary but not equal to the attainment of *Nibbāna*. A stream-enterer like Ananda himself has already penetrated some degree of the Four Noble Truths, in which he would have some direct experience of what dependent co-origination is, but not a full realization. The ‘*Dhammacakkhu*’ acquired by a stream-enterer is indeed the first glimpse (penetration) into *paṭicca-samuppada*: ‘for whatever there is arising, there is cessation’. Here a direct understanding of something doesn’t mean there is full realization (full penetration) – which can only happen when the penetrative wisdom is strong enough to cut off, for once and forever, the defilement roots inherent (*anusaya*) in the mind. When full relinquishment occurs, the mind turns to recognize the cessation of all conditioned phenomena – the *Nibbāna-dhātu*, this is where the full realization of *Nibbāna* occurs. In the *Mahānidāna-sutta* of the *Dīgha-nikāya*, when Ānanda says that the law of dependent origination is simple and not hard to understand, the Buddha refuted it thus: “Ānanda, do not say so, do not say so. Ānanda, the law of dependent origination is a profound teaching, difficult to understand. Due to its profundity, many people do not understand which makes them fully entangled and subject to be reborn

<sup>9</sup> *Atthi bhikkhave ajātaṃ abhūtaṃ akataṃ asaṃkhatam*

<sup>10</sup> *Yaṃ kho pana kiñci bhūtaṃ saṅkhatam paṭiccasamuppannaṃ nirodho tassa nissaraṇam*

in saṃsāra again and again just like a tangled skin and knotted ball of string” (D II, 55).<sup>11</sup> This admonishment of the Buddha to Ānanda displays that Ānanda’s understanding was confined to understanding the second nature as from the *Yogācāra*’s perspective, that is a mere direct understating on dependent co-origination. In other words, Ānanda was able to partially grasp the dependent nature of things, but not the perfect realization. This instance is very similar to the thirty-two bodhisattvas’ explanation on the entrance to the dharma door of non-duality to bodhisattva Mañjuśri, expounded in the *Vimalakīrtinirdeśa-sūtra*. Both manifest their direct or intellectual understandings of the dependent nature of phenomena. Nonetheless, Nibbāna is something beyond direct or intellectual understanding that is to be experienced by oneself. As it is said in the *Nandakovāda-sutta*, “when a monastic cultivates the seven factors of awakening, he becomes free of mental influxes, awareness-released (*cetovimutti*), wisdom-released (*paññāvimutti*), having known directly and experienced the Nibbāna by himself in this very life” (*sayameva abhiññā sacchikatvā upasampajja viharati*) (M III, 275).

To sum up, although the concept of consummated nature that is realized upon possessing a non-dual mental state, it is developed throughout the history of Mahayana philosophy, its foundation is marked in the early Buddhist concept of Nibbāna as an unconditioned psychological experience.

### **Consummated Nature in *Madhyamaka* Philosophy**

Based on the concept of emptiness, from the very beginning of *Mahāyāna*, diverse ideas originated and developed. The terminologies seen often in *Mahāyāna* literature, such as non-duality (*advaya*), acceptance of unborn dharma anutpattikadharmā-*ḥṣānti*) non-substantiality (*dharmanairātmyatā*), the perfection of wisdom (*prajñāpāramitā*) etc. are surrounded by and based on the concept of emptiness. In the *Vimalakīrtinirdeśa-sūtra*, when bodhisattva Mañjuśri asked bodhisattva Vimalakīrti to describe the entrance to the dharma door of non-duality, bodhisattva Vimalakīrti said nothing and remained silent, which was highly extolled by Mañjuśri saying it is the absolute entrance of the dharma-door of non-duality (Thurman, 1991: 73). What this implies is that non-duality is to be absolutely experienced rather than understand by others’ words. In the *Vimalakīrtinirdeśa-sūtra* we also notice that at the end of discussion on the entrance of the dharma door of non-duality, five hundred bodhisattvas are said to have entered the dharma door of non-duality and attained the *anutpattikadharmā-ḥṣānti* (acceptance of the unborn dharmas). This specific attainment can be uniquely seen from the earliest period of the *Mahāyāna* school. According to the *Daśabhūmika-sūtra*, a bodhisattva who obtains *anutpattikadharmā-ḥṣānti* is at the eighth stage (*acalābhūmi*), that is accompanied by a prediction (*vyākaraṇa*) concerning the final triumph of the bodhisattva. This stage is also called ‘*avaivartikakṣānti*’, an attainment that is not subject to retrogress from the

<sup>11</sup> *Mā h’evam ānanda avaca, mā h’evaṃ ānanda avaca. Gambhīro cāyaṃ ānanda paṭicca- samuppādo gambhīrāvabhāso ca etassa ānanda dhammassa ananubodhā appaṭivedhā evaṃ ayaṃ pajā tantākulaka-jātā gulāguṇṭhika-jātā muñja-babbaja-bhūtā apāyaṃ duggatiṃ vinipātaṃ saṃsāraṃ nātivattati.*

attainment (Lamotte, 1994: 291). The compound *anutpattika-dharma* refers to ‘unborn dharma’, one of the characteristics of dependently originated phenomena as shown in *Mahāyana* texts. The term *kṣānti*, derived from the root *kṣam*, although, generally known and understood as ‘patience’, here, it is not ‘patience’ of tolerating the sufferings but ‘accepting’ the real law and truth of the universe (Dayal, 1970, 213). *Anutpatikadharmakṣānti*, therefore, is a moment of the non-retrogressive attainment, where a bodhisattva becomes capable of accepting the ultimate truth of all phenomena as being empty in nature. In other words, as a consequence of this attainment, a bodhisattva can see the non-substantiality of all dharmas (*dharmanairātmya*). This specific attainment is said to be unique to bodhisattvas only, and not common to Arahants because those who choose the Arahant path is said to be capable of seeing the inexistence of the individual (*pudgalanairātmya*), but not for dharmas (Lamotte, 1994: 286). Indeed, in *Mahāyana*, training for the obtainment of this specific attainment that leads to the supreme enlightenment (*anuttarasamyaksambuddha*) is called the perfection of wisdom (*prajñāpāramitā*). Thus, it can be seen how these diverse concepts are inter-related and centred on the philosophy of ‘emptiness’. The third nature, ‘*pariṇiṣpanna-svabhāva*’, which shares similar characteristics with the above concepts, is also a result of the development of the concept of emptiness.

As mentioned earlier, in *Madhyamaka* philosophy, although the third nature, consummated nature is formulated separately, somehow overlaps with the second nature, the other-dependent nature. For Nāgārjuna, ‘emptiness’ is equivalent to ‘dependent co-origination’, as he states “whatever is dependent co-origination, we call it emptiness” (*yaḥpratītyasamutpādaḥ-śūnyatāmtam pracakṣmahe*). It is worth noticing that Nāgārjuna remarks dependent co-origination or emptiness as the appeasement of mental-proliferation. In his words: “*yaḥ pratītyasamutpādam-prapañcōpaśamaṃ śivaṃ*” literally means dependent co-origination which is the relinquishment of the mental proliferation). Here the relinquishment of mental proliferation (*prapañcōpaśamaṃ śivaṃ*) means being free of all views or being free of mental construct is the ultimate freedom, *Nirvāna*. This refers to the state of non-dual mentality which sees the ‘non-substantiality of all dharmas’ (*dharmanairātmyatā*).<sup>12</sup> Based on this notion, Nāgārjuna negates even the core teachings in Buddhism, such as the four noble truths, eight noble paths, dependent co-origination etc. as actually existing and real. In this respect, he emphasizes that all negations should be understood in terms of the ultimate truth but is not to be grasped in terms of conventional truths, which is dangerous just like catching hold of a snake in the wrong way (MMK 24:11). The implication of consummated nature is distinctly seen in the *Mūlamadhyamakakārikā*, where Nāgārjuna attempts to show the universal sameness (*tathatā*) giving the example of equableness of *Saṃsāra* and *Nirvāṇa*: “The *saṃsāra* has

<sup>12</sup> ‘*Dharmas*’, in this context, refers to the entities, which are especially discussed in Abhidharma literatures, such as faculties (*indriya*), elements (*dhātu*), aggregates (*skandha*) etc.

nothing that distinguishes it from *Nirvana* and *Nirvana* too has nothing that distinguishes it from *samsāra*” (MMK, 25:19).<sup>13</sup>

Thus, in Nāgārjuna’s work, the third nature as in the *Yogācāra* philosophy is also explicated. Nevertheless, Nāgārjuna does not attempt to distinguish it from the dependent nature. Instead, as shown above, for Nāgārjuna, the doctrine of dependent co-origination is emptiness. Therefore, the second nature and the third nature are indistinctly explicated in *Mūlamadhyamakakārikā*. *Yogācāra*, in order to show the ultimate truth of the other-dependent nature and distinguish the realization of emptiness from a direct understanding of emptiness, introduced the third nature as the consummated nature.

### Conclusion

In the above discussion, some aspects where the *Yogācāra*’s theory of three natures corresponds to prototypical ideas in Early Buddhism and the *Madhyamaka* school have been examined. The root concept of the theory of the three natures may be found in Early Buddhist doctrines by the names of explicit (*Nītattha*) and implicit (*Neyyattha*) teachings. Here, the terms, *sammuti* and *neyyattha*, in early Buddhism are comparable to the *Yogācāra*’s first nature or conceptualized nature. Also, it is noticed that *Madhyamaka*’s explanations of the conventional truth (*saṃvṛtisatya*) are aligned with the concept of the convention (*sammuti*) of Early Buddhism and the conceptualized nature in *Yogācāra*.

We have further shown that the explanation for the other-dependent nature in *Sandhinirmocana-sūtra* follows the line of teachings of dependent co-origination in the *Mahātañhāsāṅkhaya-sutta*. In the *Madhyamaka* School, it is simply stated that whatever is of dependent nature, it is emptiness. Just as *Mahātañhāsāṅkhaya-sutta* notes the twelve-factor of dependent origination is the cause of the mass of stress and suffering, such notions find parallels in the *Sandhinirmocana-sūtra* as well as the *Mūlamadhyamakakārikā*. Therefore, with regard to the main doctrinal idea, we do not find any contradiction in the three Buddhist traditions.

Besides, we have shown how the third nature of *Yogācāra* corresponds with the Early Buddhist concept of *Nibbāna*. Just as *Nibbāna* is to be self-experienced rather than explained, the consummated nature is also said to be realized by oneself. Both concepts are geared towards freeing oneself from the twelve-factor of dependent co-origination and all views. Although the Early Buddhist concept of *Nibbāna* may not be completely identical to the concept of the third nature in the *Yogācāra* philosophy, we believe that it is derived from the concept of *Nibbāna* since both claim similar fundamental characteristics. And just as the concepts such as non-duality (*advaya*), non-substantiality of all *dharma*s (*dharmanairātmya*), perfect wisdom (*prajñāpāramitā*) and acceptance of the unborn *dharma*s (*anutpattikadharmakṣānti*) etc. are related and centred on the concept of emptiness (*śūnyatā*), the concept of consummated nature stemming from similar doctrinal concepts may have developed in the evolving history of *Mahāyāna* philosophy. Therefore,

<sup>13</sup> *Na saṃsārasya nirvānāt kiṃcidasti viśeṣaṇaṃ, na nirvāṇasya saṃsārāt kiṃcidasti viśeṣaṇaṃ*

the *Madhyamaka*'s conception of non-substantiality of all dharmas (dharmanairātmya) and non-difference of *Samsāra* and *Nirvāṇa* may potentially serve a doctrinal basis for the development of the concept of consummated nature in the *Yogācāra* School.

However, the slightly divergent part of *Yogācāra* philosophy is that the consummated nature appears to denote the ultimate truth of the second nature, the other-dependent nature. By comparison, *Madhyamaka* marks the dependent nature as precisely emptiness nature, and in and by itself the ultimate truth. In other words, for *Madhyamaka*, whatever has dependently arisen they are of emptiness nature, and this itself is the ultimate truth. Here, the *Madhyamaka* presented both concepts as one single entity or reality. On the other hand, for *Yogācāra*, all phenomena that are dependently arisen are of other-dependent nature and its ultimate reality is no different from consummated nature, that is the ultimately non-existence; presented as two different things. However, in terms of the levels of understanding emptiness, in *Madhyamaka*'s explanation, the direct understanding of dependent co-origination, which is different from perfect realization, are indistinctly expressed. On the contrary, through the examination of three natures, *Yogācāra* sharply distinguishes consummated nature from other-dependent nature, showing it as the highest level of understanding.

In summary, the third nature, introduced by the *Yogācāra* school is an extended form developed from the ultimate truth. Therefore, the three natures theory could be marked as the advanced development of the double truths. The *Madhyamaka* school emphasizes on the actual understanding of emptiness; they do not differentiate levels of understanding with a certain terminology. For practicing *Madhyamikas*, the dependent nature, when realized by penetrative wisdom, is very much similar to realizing the consummated nature as in *Yogācāra*. *Yogācārins*, perhaps, feeling a need to distinguish the realization of emptiness from a rational understanding of it, introduced the third nature, *pariniṣpanna-svabhāva*.

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## Abbreviations

A	<i>AṅguttaraNikāya</i>
Ud	<i>Udāna</i>
D	<i>DīghaNikāya</i>
M	<i>MajjhimaNikāya</i>
MMK	<i>Mūlamadhyamakakārikā</i>
S	<i>SaṃyuttaNikāya</i>
Sn	<i>Suttanipāta</i>

## Loss of Corporate Income Tax Revenue due to Exemptions: An Analysis Based on Company Tax Returns

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### Abstract

*This study computes the loss of corporate income tax (CIT) revenue in Sri Lanka due to the tax exemption policy based on a sample of 1015 company tax returns each year during the period from 2010/11 to 2016/17 assessment years. The loss of CIT revenue due to tax exemption is defined as the difference between the potential CIT revenue on profits and income and the potential CIT revenue on profits and income liable to tax. The estimated annual average loss of CIT revenue accounted for is Rs. 6,642 million during the period. It accounted for 25% of the annual average potential CIT revenue of the companies and about 0.07% of the country's GDP. An annual average of Rs. 6.5 million tax loss per company is thus reported. If the projection is made to the population of 5075 companies concerned, the annual average tax loss due to exemptions accounted for is about Rs. 32,988 million. Results also reveal that the annual average of CIT loss due to exemptions per large company stood as Rs. 33 million which is 8 times higher than that of a small company and 17 times higher than that of a medium company. The study also found that service and industrial companies receives larger benefits from tax exemptions than agricultural companies. Further, tax exemptions granted for food beverages and tobacco producing companies and financial service companies together accounted for about 65% of the estimated total CIT revenue loss on average. Generally, results of this study indicate that the corporate tax exemption policy of Sri Lanka has created a significantly high tax revenue loss. Further, exemptions given to large companies have eroded the CIT revenue largely. These results indicate that the government of Sri Lanka needs to revisit its corporate income tax exemption policy.*

**Keywords:** Corporate income tax loss, Tax exemptions, Potential tax revenue, Company tax returns

### Introduction

According to Section 2 of the Inland Revenue Act No.10 of 2006, the profit and income earned by companies incorporated or registered under any law in force in Sri Lanka in a given year of assessment are subject to tax<sup>16</sup>. As long as profits and income earned by a company are not distributed among its owners and/or shareholders, such profits and

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<sup>16</sup> The relevant provisions are provided by the Inland Revenue Acts to exempt certain profit and income earned by a company in a year of assessment from corporate income tax. Such exemptions are empowered by the new Inland Revenue Act No.24 of 2017 based on Inland Revenue Acts such as No.28 of 1979, No.38 of 2000 and No.10 of 2006 and those amended acts.

income will be taxed at rates determined by the government. However, under the growth oriented incentivizing policies of the government profits and income accumulated within companies may be provided with tax exemptions. These tax exemptions aim at promoting investment, enhancing market competitiveness of infant and vulnerable companies, supporting the market viability of new entrants, promoting inward bound foreign investment and encouraging operation of businesses in vital sectors such as power generation, telecommunication, transportation, etc. Though tax exemptions mainly target long-term growth and sustainable operation of industries and companies, they immediately create a loss to the government tax revenue. Because of tax exemptions provided on profits and income of companies, the potential corporate income tax revenue on profits and income liable to tax falls short of the potential corporate income tax revenue on profits and income of the companies.

In order for the growth of economic activities through prioritized private entrepreneurship under the open market economic policy framework, the fiscal policy focuses on facilitating trade, investment and economic development (Waidyasekara, 2012). Since 1978, the government of Sri Lanka has continued to provide tax exemptions for companies to promote their production and service provision. The expectation is that the companies will reinvest profits they earned under the tax exemption schemes.

Klemm and Prays (2012) reveal that tax exemptions and concessions effectively attract investors to Latin American and Caribbean countries in a study based on 40 countries. Sari, Dewi and Sun (2015) point out that the Indonesian government was successful in enhancing investment through tax exemptions and concessions. UNCTAD (2000) reports that the tax exemptions on profit and revenue have seriously affect tax revenues. This report further points out that some companies enjoy the advantage of tax exemptions but do not increase investment as expected by the government. Klemm and Prays (2012) note that tax concessions may fail to fulfill the objectives if costs of exemptions exceed their advantages. In their report on *Incentivizing Foreign Investment in Sri Lanka and the Role of Tax Incentives*, Wijesinha, Ekanayake and Mahendra (2013) show that the tax exemption granted to attract foreign investments failed to generate its full effect on investment promotion.

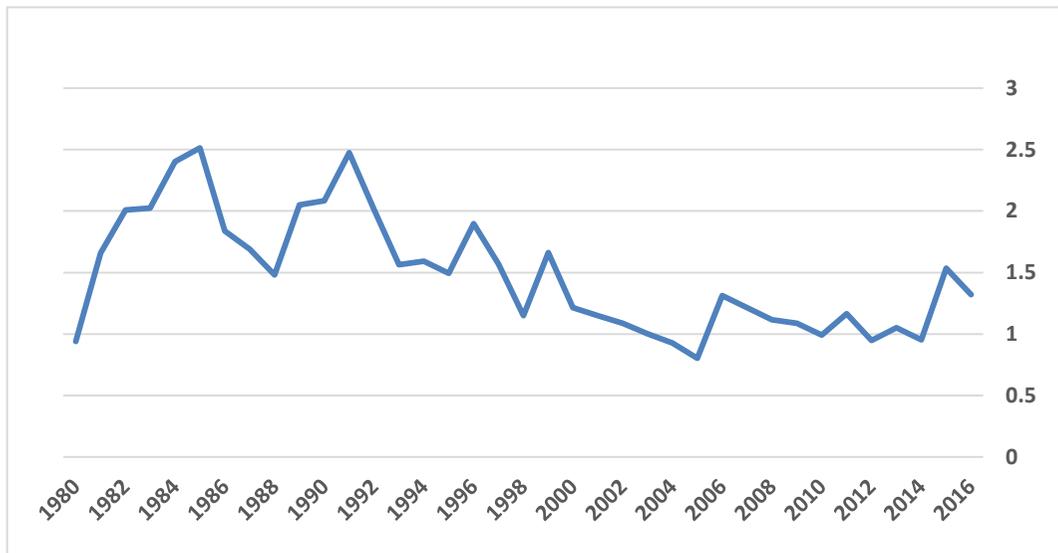
If tax exemptions granted to the corporate sector fail to promote investment as expected, the question of whether to continue with corporate income tax exemptions arises. If corporate income tax exemptions are removed or reduced, the government would be able to generate more proceedings from corporate income tax and use such extra proceedings on public investment projects which in turn are expected to mobilize private investment in the economy. In this respect, it is worthwhile to assess the direct costs of corporate tax exemptions. This paper aims at examining how tax exemptions given on the profits and income of corporations affects the corporate income tax (CIT) revenue collection in Sri Lanka by computing the loss of corporate tax revenue due to exemptions. This would also help in finding a reason for the declining trend of CIT revenue to GDP ratio in Sri Lanka.

### **Literature Review**

The CIT is the main direct tax of Sri Lanka. In recent years, the CIT accounted for 9.2% of total tax revenue and 52% of income tax revenue of Sri Lanka (Figure 1). Many argue that the CIT revenue does not increase in line with the expansion of the corporate sector of the economy and in general in line with the GDP of the country. Figure 1 demonstrates a declining trend in the CIT/GDP ratio since the 1980s. In the early 1980s, the ratio approached 2.5% and later recorded a gradual decline to about 1.5% in 1988 and then recorded an increase and reached 2.5% again in 1991. The ratio recorded a gradual decline

again since 1992 and reached about 1% in recent years. Studies such as Jayawickrama (2008) and Madushani and Jayawickrama (2014) show that the income elasticity of the CIT is relatively low in Sri Lanka indicating that the CIT fail to expand in line with the expansion of the economy. Further, studies reckon tax exemption provided for companies as a main reason for the low performance of the CIT in Sri Lanka (Jayawickrama, 2008; Amirthalingam, 2013; Madushani and Jayawickrama, 2014; Kesewerajah, 2016). In order to promote investment in Sri Lanka, a package of generous tax concessions, incentives and exemptions has been granted over the years. But research reveals that the government is deprived of a considerable amount of tax revenue base because of these tax concessions, incentives and exemptions (Wijesinha, Ekanayake and Mahendra, 2013)

**Figure 1** Corporate income tax revenue of Sri Lanka as a % of GDP



Source: Based on Annual Performance Reports of the Inland Revenue Department (1980 -2016)

The profit and income of the following sectors/industries are exempt from corporate income tax or granted tax holidays by Inland Revenue Act No.28 of 1979 to Act No.10 of 2006: agriculture, gems and jewellery and other mineral products, exports, provision of infrastructure facilities, provision of services outside Sri Lanka, certain profit and income of the companies which are engaged in tourist industry, pioneering enterprises, manufacturing companies, venture capital companies, housing constructions, certain profit and income accrued to public companies or public listed companies, new investment companies, companies which are engaged in research and developmental activities, new industrial enterprises, reestablished companies, new enterprises established in the Northern Province, certain profit and income of new enterprises established in lagging regions and interests, royalties and dividend income, etc. By granting these tax exemptions and concessions, the government expects to enhance the contribution of local and foreign companies to the economic growth by enhancing profits and investment of the companies.

These tax exemptions and concessions however may create a gap between the potential corporate income tax revenue on total profits and income of the companies (PCITR) and the potential corporate income tax revenue on profits and income liable to tax (PCITRL). The gap between PCITR and PCITRL represents the corporate income tax revenue loss (LCITR) due to tax exemptions. The estimation of LCITR is useful for policy makers to identify and assess tax losses which come along due to exemption policies and compare advantageous and disadvantageous of the policy. In the literature there are several different yet connected methods of estimating tax losses due to various policy options. See Davoodi and Grigorian (2007), Fuest and Reidel (2009), Gemmell and Hasseldine (2012), Villios (2012), among others for different methods of estimating tax loss due to exemptions and concessions. Hettiarachchi and Jayawickrama (2018) use the potential revenue and actual revenue collectible approach to estimate loss of nation building tax due to exemptions.

### Methodology

The tax computational procedure is applied for the estimation of CIT revenue loss due to exemptions. We compute the potential corporate income tax revenue on total profits and the income of the companies (PCITR) and potential corporate income tax revenue on profits and income liable to tax (PCITRL) in order to estimate the loss of the CIT revenue (LCITR) due to exemptions. We define the PCITR as follows:

$$PCITR = \tau \sum_{i=1}^n BPI_i \dots\dots\dots (1)$$

Where ‘ $\tau$ ’ is the marginal corporate income tax rate and  $\sum BPI_i$  is the aggregate business profit and income of  $n$  number of companies in a given period of time. For this, business profit income (BPI) of each company in the sample was computed and summed up.

The potential corporate income tax revenue on profits and income liable to tax (PCITRL) is defined as follows:

$$PCITRL = \tau \sum_{i=1}^n BPIL_i \dots\dots\dots (2)$$

Where  $\sum BPIL_i$  is the aggregate business profit and income liable to tax. The BPIL of a company is computed by subtracting tax exemptions granted from the business profits and income of the company. In this case, business profit and income liable to tax (BPIL) of each company in the sample was computed and summed up. The loss of corporate income tax revenue due to exemption (LCITR) is defined as the difference between PCITR and PCITRL.

In the estimation, we use a random sample of 1015 tax returns (20% of 5075 company tax returns with complete information) each year for the period from 2010/11 assessment year to the 2016/17 assessment year. The year 2016/17 is the latest assessment year with all relevant information. The sample of companies is selected to reflect small, medium and large scale companies. The sample consists of 656 small companies (income tax payment limit –from Rs.1 to Rs.500,000), 252 medium scale companies (income tax payment limit- from Rs.500,001 to Rs.1,000,000) and 107 large scale companies (income tax payment limit- more than Rs.1,000,000). Further, the sample of 1015 companies was divided into

another three sub-samples based on the sector: agricultural (14 companies), industrial (381 companies) and services (620 companies). The average marginal CIT rate used for computation was 35% in the 2010/11 assessment year and 28% for the rest of the period.

### Analysis

As given in Table 1, the potential corporate income tax revenue on total profits and income of the companies (PCITR) in respect of the 1,015 companies in the sample was Rs.25,192 million in the 2010/11 assessment year. It increased to Rs.30,989 million in the 2016/17 assessment year showing a nominal aggregate growth rate of 23% during the seven year period under discussion. During this period, an annual average of the potential CIT revenue was Rs.26,357 million. The potential CIT revenue of the companies in the sample as a percentage to GDP was 0.37% in 2010/11 and it decreased to 0.23% in 2016/17. Its period average stood as 0.27%.

The potential CIT revenue liable to tax (PCITRL) in 2010/11 was Rs. 17,807 million and it increased to Rs.23,658 million in 2016/17. Accordingly, it reported a 33% nominal growth during the period. The annual average of PCITRL stood as Rs.19,715 million during the period. The PCITRL as a percentage of the GDP was 0.26% in the 2010/11 assessment year and it decreased to 0.18% in the 2016/17 assessment year. Its period average was 0.2%.

The computed loss of CIT revenue due to profit and income of companies exempted from the tax accounted for Rs. 7,385 million in 2010/11 and Rs. 7,331 million in 2016/17. The period average loss of CIT revenue due to exemptions accounted for Rs.6,642 million which is about 25% of the potential CIT revenue of the companies in the sample. The CIT revenue loss due to exemptions as a percent of the GDP was 0.11% in 2010/11 assessment year and it decreased to 0.05% in the 016/17 assessment year. Average CIT revenue loss as a percent of the GDP stood as 0.07% during the period. Further, results indicate that on average Rs. 6.5 million tax loss is reported per company due to the CIT exemptions annually. If the projection is made to the population of 5075 companies with complete information, the average tax loss due to exemptions accounted for Rs. 32,988 million which is about 33% of the annual average actual CIT revenue collected during the period.

**Table 1** Estimation of CIT Revenue Loss due to Tax Exemptions

Item	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Average
<b>Total (Rs.Mn)</b>								
PCITR	25,192	22,668	24,953	25,603	26,549	28,547	30,989	<b>26,357</b>
PCITRL	17,807	17,467	18,943	18,935	19,503	21,692	23,658	<b>19,715</b>
Loss of CIT Revenue	7,385	5,201	6,011	6,668	7,045	6,855	7,331	<b>6,642</b>
<b>As a percentage of GDP</b>								
PCITR	0.37	0.28	0.27	0.26	0.25	0.24	0.23	<b>0.27</b>
PCITRL	0.26	0.22	0.21	0.19	0.18	0.18	0.18	<b>0.20</b>
Loss of CIT Revenue	0.11	0.07	0.07	0.07	0.07	0.06	0.05	<b>0.07</b>
<b>Per company (Rs.Mn)</b>								
PCITR	24.8	22.3	24.6	25.2	26.2	28.1	30.5	<b>26.0</b>
PCITRL	17.5	17.2	18.7	18.7	19.2	21.4	23.3	<b>19.4</b>
Loss of CIT Revenue	7.3	5.1	5.9	6.6	6.9	6.8	7.2	<b>6.50</b>

Source: Authors' calculations.

Following the same method, the loss of CIT revenue was computed by small, medium and large scale companies. As given in Table 2, the loss of CIT revenue due to the exemptions granted for profit and income earned by 656 small companies in the sample accounted for Rs.2,030 million in the 2010/11 assessment year and increased to Rs.2,757 million in the 2016/17 assessment year. The loss of CIT revenue due to exemptions granted for 252 medium companies in the sample accounted for Rs. 662 million in 2010/11 and it gradually reduced to Rs.447 million by the 2016/17 assessment year. The biggest tax loss due exemptions occurred in respect of the 107 large scale companies in the sample. It stood as Rs.4,693 million in the 2010/11 assessment year and decreased to Rs.4,127 million in 2016/17 assessment year. An average of Rs. 6,642 million tax loss is reported annually for the 1015 companies in the sample between the 2010/11 and 2016/17 assessment years. Interestingly, tax exemptions granted for large companies, small companies and medium companies accounted for 54%, 39% and 7% of the above CIT revenue loss respectively.

Another interesting and controversial outcome is evident from the information on the loss of CIT revenue per company by the scale of the company (Table 2).

**Table 2** CIT Revenue Loss due to Exemptions by Scale of Companies

Item	2010 / 11	2011 / 12	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	Average
<b>Total (Rs.Mn)</b>								
Small Companies	2,030	2,014	2,743	2,472	2,645	3,406	2,757	<b>2,581.0</b>
Medium Companies	662	497	465	488	435	425	447	<b>488.5</b>
Large Companies	4,693	2,689	2,803	3,708	3,965	3,024	4,127	<b>3,572.9</b>
<b>As a percentage of GDP</b>								
Small Companies	0.03	0.03	0.03	0.02	0.02	0.03	0.02	<b>0.03</b>
Medium Companies	0.01	0.01	0.01	0.00	0.00	0.00	0.00	<b>0.01</b>
Large Companies	0.07	0.03	0.03	0.04	0.04	0.03	0.03	<b>0.04</b>
<b>Per company (Rs.Mn)</b>								
Small Companies	3.1	3.1	4.2	3.8	4.0	5.2	4.2	<b>4.0</b>
Medium Companies	2.6	2.0	1.8	1.9	1.7	1.7	1.8	<b>1.9</b>
Large Companies	44	25	26	35	37	28	39	<b>33.0</b>

Source: Authors' Calculations

As per theoretical implications of industry protection, one would expect the government to grant more tax exemptions for small and medium scale companies in order to facilitate local investors who invested in small and medium scale industries and to facilitate their market competitiveness. The CIT revenue loss per company by the scale of company reveals that the average of annual tax loss due to exemptions per company is Rs. 1.9 million for medium companies, Rs. 4 million for small companies and Rs. 33 million for large companies during the period. This indicates that a large company enjoys tax exemption benefits which are 8 times higher than that of a small company and 17 times higher than that of a medium company. Therefore, CIT exemptions seem to be more beneficial for large scale companies than for small and medium scale companies. This raises a more fundamental issue in terms of distributional aspects and the justification for granting corporate tax exemptions.

**Table 3** CIT Revenue Loss due to Exemptions by the Sector of Companies

Item	2010 / 11	2011 / 12	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	Average
<b>Total (Rs.Mn)</b>								
Agricultural	61	44	24	18	17	19	13	<b>28</b>
Industrial	2,162	2,230	2,993	3,124	3,130	3,690	2,939	<b>2,895</b>
Services	5,161	2,927	2,995	3,526	3,899	3,146	4,378	<b>3,719</b>
<b>As a percentage of GDP</b>								
Agricultural	0.0009	0.0006	0.0003	0.0002	0.0002	0.0002	0.0001	<b>0.0003</b>
Industrial	0.03	0.03	0.03	0.03	0.03	0.03	0.02	<b>0.03</b>
Services	0.08	0.04	0.03	0.04	0.04	0.03	0.03	<b>0.04</b>
<b>Per company (Rs.Mn)</b>								
Agricultural	4	3	2	1	1	1	1.0	<b>2.01</b>
Industrial	6	6	8	8	8	10	8	<b>7.60</b>
Services	8	5	5	6	6	5	7	<b>6.00</b>

Source: Authors' Calculations

Using the same method, we compute the CIT revenue loss by the sector of companies. The 1015 sample of companies consists of 14 agricultural companies, 381 industrial companies and 620 services companies. As given in Table 3, the CIT revenue loss due to exemptions given to agricultural companies in the sample was Rs. 61 million between 2010/11 and it decreased to Rs. 13 million in the 2016/17 assessment year. The period average CIT loss due to exemptions offered to 14 agricultural companies was Rs. 28 million and its per company figure stood as Rs. 2.01 million. The CIT revenue loss due to exemptions offered to 381 industrial companies in the sample stood as Rs. 2,162 million in the 2010/11 assessment year and it increased to Rs. 2,939 million in the assessment of year 2016/17. The period average loss of CIT revenue due to exemptions given to industrial companies in the sample was Rs. 2,895 and its' per company figure stood as Rs. 7.6 million. The CIT revenue loss due to exemptions offered to 620 service providing companies in the sample was Rs. 5,161 million in the 2010/11 assessment year. It recorded a significant drop in the 2012/13 assessment year to Rs. 2,995 million and again gradually increased to Rs.4,378 million in the 2016/17 assessment year. The period average of the CIT revenue loss due to tax exemptions given to service providing companies stood as Rs. 3,719 millions. The average CIT revenue loss per service providing company was Rs. 6 million during the period. Of the annual average CIT revenue loss of Rs. 6642 million during the period, agricultural, industrial and services companies accounted for 0.4%, 43.6% and 56% in losses respectively. However, per company CIT revenue loss due to exemptions stood as Rs. 2 million, Rs. 6 million and Rs. 7.6 million for agriculture, services and industrial companies respectively.

Table 4 demonstrates loss of CIT revenue due to exemptions offered to industrial companies belonging to six industry categories: Food beverage and tobacco, electricity, gas, steam and air conditioning supply, chemical products and basic pharmaceutical products, construction, other manufacturing, and other industrial products.

**Table 4** CIT Revenue Loss due to Exemptions by the Industry Sector of Companies (Rs. Mns.)

Category	2010 / 11	2011 / 12	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	Average
Food, Beverages & Tobacco	1,150	1,402	2,111	1,956	2,124	2,848	2,022	1,945

Electricity, Gas, Steam & Air conditioning supply	380	357	344	479	294	103	85	292
Other Manufacturing	306	252	264	214	160	251	342	256
Chemical products & Basic pharmaceutical products	156	84	116	294	359	314	403	246
Construction	83	70	113	143	167	150	59	112
Other industry activities	87	64	44	38	25	24	28	44
<b>Industrial companies</b>	<b>2,162</b>	<b>2,229</b>	<b>2,993</b>	<b>3,125</b>	<b>3,129</b>	<b>3,691</b>	<b>2,939</b>	<b>2,895</b>

Source: Authors' calculations

Table 4 reveals that tax exemptions given to food, beverages and tobacco industrial companies contributes to more than 67% of the total tax loss due to exemptions given to industrial companies. On average, the tax loss generated by exemptions given to food, beverage and tobacco producing companies stood as Rs. 1945 million a year. The average annual CIT loss due to exemptions given to different industry categories stood as follows: electricity, gas, steam & air conditioning supply companies, Rs. 256 million (10.1%), other manufacturing, Rs. 256 million (8.8%), chemical products and basic pharmaceutical products, Rs. 246 million (8.5%), construction industries, Rs. 112 million (3.9%) and other industrial activities, Rs. 44 million (1.5%). Therefore, it appears that tax exemptions granted to food, beverages and tobacco producing industries create a significantly high CIT revenue loss.

Table 5 demonstrates loss of CIT revenue from service companies into eight service providing categories: financial service activities and auxiliary financial services, wholesale and retail trade, IT programming consultancy and related activities, other personal service activities, human health activities residential care and social work activities, transport of goods and passengers including warehousing, accommodation and food and beverage service activities, and other services.

**Table 5** CIT Revenue Loss due to Exemptions by the Service Sector of Companies (Rs. Mns.)

Item	2010 / 11	2011 / 12	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	Average
Financial service activities & Auxiliary financial services	3,340	1,511	1,770	2,230	2,735	1,896	3,256	2,391
Wholesale & Retail trade	353	270	256	336	336	415	381	335
IT programming consultancy & Related activities	463	322	307	271	248	229	189	290
Other personal service activities	343	215	189	126	127	127	51	168
Human health activities, Residential care & Social work activities	212	147	160	120	102	73	65	126
Transport of goods & Passenger including warehousing	131	91	110	138	135	197	183	141
Accommodation, Food & Beverage service activities	220	123	110	126	115	129	147	139
Other	100	248	93	179	101	80	106	

								130
Service companies	5,161	2,927	2,995	3,526	3,899	3,146	4,378	3,719

Source: Authors calculations.

As given in Table 5, the annual average CIT revenue loss due to tax exemptions granted for profit and income of the financial service companies stood as Rs. 2,391 million for the period from 2010/11 to 2016/17. It accounted for 64.3% of CIT revenue loss due to exemption granted for service companies in the sample. The percentage share of annual average CIT revenue loss due to tax exemptions granted for other service categories is given below: wholesale and retail trade sector, 9%; IT programming consultancy and related activities, 7.8%; other personal service activities companies, 4.5%; transport of goods and passengers including warehousing, 3.8%; accommodation, food and beverage service activities, 3.7%; human health activities residential care and social work activities, 3.4%; and other services, 3.5%. Therefore, it seems that tax exemptions granted to financial service companies also create a large CIT revenue loss to the government.

### Conclusion

This study computes the loss of CIT revenue due to tax exemptions granted to companies based on a sample of 1015 company tax returns each year during period from the 2010/11 assessment year to the 2016/17 assessment year. The loss of CIT revenue due to tax exemption is defined as the difference between the potential CIT revenue on profits and income of companies and the potential CIT revenue on profits and income liable to tax. The potential CIT revenue on profits and income of companies is computed by multiplying total business profits and income of companies by the marginal CIT rate. The potential CIT revenue on profits and income liable to tax is computed multiplying total business profit and income liable to tax by the marginal CIT rate. The business profit and income liable to tax of a company is computed by subtracting tax exemptions granted from the business profits and the income of the company. A sample of 1015 companies from a population of 5075 companies which have complete and continuous information for the period from the 2010/11 to 2016/17 assessment years is used for each year in the analysis. The sample fairly and adequately represents the scale of companies (small, medium and large) and the sector of companies (agriculture, industry and services).

The estimated potential CIT revenue stood as Rs. 25,192 million in the 2010/11 assessment year and it increased to Rs.30,989 million by 2016/17 assessment year. The annual average of the estimated potential CIT revenue was Rs. 26,357 million. The estimated potential CIT revenue liable to tax after accounting for tax exemptions stood as Rs. 17,807 million in the 2010/11 and Rs.23,658 million in the 2016/17. The annual average of the estimated potential CIT revenue liable to tax was Rs. 19,750 million.

The estimated loss of CIT revenue due to profit and income of companies exempted from the tax accounted for Rs. 7,385 million in 2010/11 assessment year and Rs.7,331 million in the 2016/17 assessment year. The annual average loss of CIT revenue due to exemptions accounted for Rs. 6,642 million. It accounted for 25% of the annual average potential CIT revenue of the companies in the sample. This loss is about 0.07% of the country's GDP on average. Further, the estimated figures indicate an annual average of Rs. 6.5 million in tax loss per company due to CIT exemptions. If the projection is made based on it to the population of 5075 companies, the annual average tax loss due to exemptions accounted for about Rs. 32,988 million which is about 33% of the annual average of the

actual CIT revenue collected during the period. Therefore, the estimated loss of CIT revenue due to tax exemptions is considerably large.

The estimated annual average loss of CIT revenue of small, medium and large scale companies are Rs. 2,581 million, Rs. 488.5 million and Rs. 3,572.5 million respectively. The percentage of distribution of tax loss due to exemptions granted for large, small and medium scale companies is 54%, 39% and 7% respectively. Interestingly the results reveal that the annual average of CIT loss due to exemptions per company is Rs. 1.9 million for medium companies, Rs. 4 million for small companies and Rs. 33 million for large companies. These figures indicate that large companies enjoy benefits of tax exemptions which are 8 times higher than those of small companies and 17 times higher than that of medium companies. The result seems to be highly controversial in terms of a distributional aspect and justification of tax exemptions. Ideally more tax exemptions should be granted for small and medium scale companies to make them competitive in the market and to facilitate their expansion.

The estimated results also reveal that 56%, 43.6% and 0.4% of the annual average CIT loss is distributed among companies of services, industry and agricultural sectors. The annual average CIT revenue loss per company stood as Rs. 2 million in agricultural sector, Rs. 6 million in service sector and Rs. 7.6 million in industrial sector. The results reveal that service and industrial companies receive larger benefits from tax exemptions than agricultural companies. Further, companies that produce food, beverages and tobacco products enjoy large benefits (about 67% of estimated industrial sector tax loss) in the industrial sector and companies that provide financial services and auxiliary financial services also enjoy large benefits (64% of estimated service sector tax loss) in the service sector. Tax exemptions granted for food, beverages and tobacco producing companies and financial service and auxiliary financial service companies together accounted for about 65% of the estimated CIT tax loss during the period under study.

### **Policy Recommendations**

At present corporate income tax exemptions are applied for different sectors such as educational services, agricultural enterprises, animal food production, promotion of tourist industry, construction industry, exports, etc. These exemptions were implemented as per the Inland Revenue Act No 10 of 2006 and its subsequent amendments to improve the performance of the above sectors. However, this tax exemption policy has created a significantly high tax revenue loss (estimated to be about 33% of actual corporate income tax collected annually). Contrary to the expectations, the CIT revenue loss due to exemptions is significantly large in large scale companies. Therefore, it is imperative that the government makes a proper assessment of whether tax exemptions granted for selected companies and sectors meet their objectives and whether the continuation of such exemptions is still required. It is recommended that the government should reduce the degree of tax exemptions granted especially for large companies. It will ease the pressure on budget deficit and help in improving the fiscal consolidation.

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## Judging whether Life is or is not Worth Living in the Case of Suicide: A Theoretical Approach

Viyanga Gunasekara

### Abstract

*Suicide is a growing concern in Sri Lanka, but little is understood about the thought process that precedes the act. Despite the fact that different religious and moral norms in Sri Lanka have reservations about ending one's own life, there is little exploration as to how people make their moral judgments when attempting suicide. Using three theories of morality, the author has developed a model to examine the process of moral judgment preceding suicide. The argument is that moral judgment can either be governed by intense emotions (impulsive) or well considered (deliberate) thought. This theory could be useful to understand why people are sometimes so quick to resort to attempting suicide, and how such instances can be limited in future generations.*

**Keywords:** *Suicide, Morality, Moral Judgment, Theories of Morality, Impulsive Reasoning, Religious and Cultural Norms*

### Introduction

Camus (1955) famously wrote that “there is but one truly serious philosophical problem and that is suicide. Judging whether life is or is not worth living amounts to answering a fundamental question of philosophy. All the rest...come afterward” (p.3). Suicide is a subject that affects all human beings and all cultures. It is not simply a philosophical problem, but has anthropological, sociological, religious, moral, and psychological dimensions too.

Statistics show that suicide is a growing concern in the world. According to the World Health Organization every year almost one million people across the globe die from suicide, equating to one such death by suicide every 40 seconds (WHO, 2018). At a global level, men outnumber women considerably in terms of completed suicides, while women outnumber men in terms of attempted suicides. This is true for Sri Lanka as well (Marecek and Senadheera, 2012).

People commit suicide due to various reasons; physical illnesses, psychological disorders, substance abuse, a history of physical or sexual abuse, lack of education, poverty, etc. (Nock and Kessler, 2006). Despite these reasons, one can ask the question, how do people make up their minds to commit suicide? Notwithstanding its taboo status in many societies, suicide rates do not appear to decline over the world. Therefore, it begs the question; what is the thought process that leads to suicide and how are religious and cultural norms such as those around morality reflected in this thought process? Do people consider the morality of suicide at all? This paper is geared towards exploring the above questions.

### Thought Process of Suicide

Marecek (2006) discusses an alarming trend in suicide termed the ‘dialogue suicide’, which is basically using suicide attempts as a form of communication and a method to express anger or frustration. It is mostly women and girls who seem to engage in dialogue suicides, and Widger (2015) shows the dangers of imitating suicidal behavior and suicide

play in children. These are some of the peculiarities common to suicide incidences in Sri Lanka and will be discussed at length later in the essay.

Another significant peculiarity is the absence of mental illness in most of the suicide attempters in Sri Lanka. While in Western societies suicide is mostly involved with depression and mental illness, this does not seem to be the case in Sri Lanka (Marecek, 2006; Widger, 2015). In Sri Lanka, suicide is often the response (rather than some other form of action) and the socially 'correct' course of action that so many women and girls choose in the face of difficult situations, threats to their dignity, or relationship problems (Marecek, 2006). However, little is known as to why and how such suicide incidences occur and are on the rise. The research that is available hardly looks at the individual psychology, culture specific meaning systems, and thought processes of individuals who have attempted suicide.

A major issue surrounding suicide is that it is considered a taboo subject, especially in Sri Lanka. People are reluctant to talk about suicide openly because of the assumption that talking about suicide can lead to further suicides, and also because suicide is considered one of the worst sins a person can commit (Chapple *et al*, 2015; Brazilian Psychiatric Association, 2015). Therefore, it is difficult to understand the thought processes of people who actually attempt suicide. Available research on suicide focuses mainly on the reasons for suicide, trends and statistics of suicide, means of prevention, but not necessarily on the thought process. Therefore, the aim of the proposed theory is to understand the thought process that precedes the act of suicide. More specifically, the theory will look at the process of making a moral judgment when taking the decision to end one's life.

### **Moral Judgment**

In order to understand the trends, moral norms, perspectives, and peculiarities of suicide in Sri Lanka, this paper presents a model that explores the moral decision-making process of a person attempting suicide. The model can be used to explore whether a person is aware of the moral norms surrounding suicide, and also how this awareness or lack of awareness affects their moral decision-making process.

The main argument of this model is that moral judgment can take place in two ways; sometimes it is governed by intense emotions (intuitive processing), and sometimes moral judgment is well reasoned (deliberative processing). In intuitive processing, there is little room for conscious moral deliberation as intense emotions are at play. In deliberative processing, there is time and capacity to consciously consider the morality of one's actions. However, if in both scenarios the person judges attempting suicide as the 'right' course of action; he/she will proceed to attempt suicide. Joshua Greene's Dual Process theory (2007) supports this scenario as it shows how sometimes moral judgments are driven by automatic emotional responses, and sometimes by controlled cognitive processes. Furthermore, the Social Intuitionist Model of Jonathan Haidt (2001) shows that moral judgments are basically caused by quick moral intuitions and that moral reasoning is followed only if needed.

This type of in-depth exploration seems important and timely as death by suicide and cases of attempted suicide are on the rise, especially among young men and women in Sri Lanka. Furthermore, with insights gained to alarming tendencies such as 'dialog suicides' (Marecek, 2006), suicide play, and suicide being an imitative behavior (Widger, 2015), it is imperative that society understands the thought process of people who attempt suicide.

Such an understanding will help develop the necessary interventions to limit the incidence of suicide and to develop adequate support systems for future generations.

### Literature Review

Sri Lanka was infamous for having the highest suicide rate in the world in 1995, at a rate of 47 deaths by suicide per a 100,000 population. During the same period that global suicide rates rose 60 per cent, the Sri Lankan suicide rate rose to a staggering 879 per cent (Widger, 2015), and this has created what has been called Sri Lanka's 'suicide epidemic' (Eddleston *et al.*, 1998:134). Self-poisoning remains the commonest method used to die by suicide in Sri Lanka (Knipe *et al.*, 2014). Since 2000, male suicide rates have increased with growing age. Female suicide rates are highest in the 17-25-year-old category (Knipe *et al.* 2014). According to Knipe *et al.* (2015a, 2015b), the latest age standardized suicide rate in Sri Lanka is 17.1 deaths per a 100,000 population in 2012, making Sri Lanka the 22<sup>nd</sup> highest in the global league table of suicide incidence.

According to Rajapakse *et al.* (2013), the rates of non-fatal self-poisoning in Sri Lanka have increased in recent years, despite a clear decrease in the rate of completed suicide rates since 1995. According to some estimates, the rate of attempted suicides have risen by more than 300 per cent – at a magnitude greater than the fall of completed suicides (Widger, 2015). The dramatic decline of suicide rates since 1995 is attributed to a series of bans on WHO class I pesticides (including the most toxic pesticides) which started in 1984 (Knipe *et al.*, 2014). Even though the ranks have gone down, death by suicide and suicide attempts are still major concerns in the country.

Suicide, unlike any other human behavior, is often debated in the realms of morality, religious doctrines, sanctity and the meaning of life, psychology, philosophy, etc. morality basically means the principles concerning the distinction between right and wrong or good or bad behavior. According to Oxford Dictionary, morality is also a set of rules that facilitate group living, and involves two essential proscriptions: do not harm others and do not over-benefit the self. Moral transgressions can involve the violation of one or both of these proscriptions (Usouf-Thowfeek, 2011). In Sri Lanka, the fact that committing or attempting suicide is morally wrong stems mainly from religions. The religious doctrines and religious leaders in the past have claimed suicide to be morally 'wrong', and therefore to be avoided.

Even though the word 'suicide' does not appear in the Bible, it was St. Augustine in the fifth century who argued that suicide is a violation of the sixth commandment, "Thou shall not kill". Later on, St. Thomas Aquinas claimed that suicide is a sin against self, neighbour, and God, and that it was only God who has the right to decide when a person will live or die (Gearing and Lizardi, 2009).

There is limited discussion of suicide in Hinduism. Some researchers tend to think that Hinduism is more tolerant towards suicide because of its beliefs of life after death or reincarnation (Gearing and Lizardi, 2009). However, what is noteworthy is the Hindu practice of *Sati*<sup>17</sup>, which accepts suicide as a moral obligation.

Islam, when compared to other religions, is more firm with regard to the sinfulness of suicide. In the Holy Qu'ran, suicide is expressly forbidden in Surah 4, verses 29 and 30,

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<sup>17</sup> A ritual where widows commit suicide at the funeral pyre of their dead husbands.

which state “do not kill or destroy yourself”. Suicide may result in eternal punishment and the individual burning in hell (Gearing and Lizardi, 2009). It is also important to note that countries like Saudi Arabia, Pakistan, and Kuwait, which practice the Sharia Islamic law, have made suicide and attempted suicide criminal offenses.

Buddhism is the most prevalent religion in Sri Lanka. In Buddhism also there is no clear mention of suicide and there is little philosophical debate of the subject. However, according to Buddhism, human life is a rare good fortune to obtain and therefore the Buddhist should seek to attain Nirvana in his/her human life. To choose death over life is to affirm all that Buddhism regards as negative. Even if the suicide attempt does not result in death, the intention to kill oneself is still regarded as morally unacceptable and holds the individual responsible for his/her actions (Keown, 1998). On the other hand, drawing from the Buddhist notion of ‘karma’, sometimes people tend to regard suicidality as inevitable and predestined, and something that happens because of their previous sins (Widger, 2015).

Available evidence suggests that in Sri Lanka suicide rates are highest in the Buddhist community first and the Hindu community second, and lowest in Christian and Muslim communities (Thalagala, 2009).

Some ethics of community also claim that committing suicide is a moral transgression against the community as individuals have certain duties and responsibilities towards the society they live in, and committing suicide is a violation of these social norms (Rozin *et al* 1999; Ho, 2014; Oyeboode, 1996; Cholbi, 2017). At the same time suicide for some may be a right to life decision and an exercise of autonomy (Ho, 2014), whereas for some, suicide can be an act of moral transgression (Ho, 2014; Oyeboode, 1996). Nevertheless, its negative connotations cannot be disregarded. Suicide not only affects the suicidal individual, but also the immediate family, friends and the community at large (Ho, 2014; Oyeboode, 1996; Cholbi, 2017; Rozin *et al* 1999). Given that there is much of contention around suicide, it tends to have moral undertones.

There are continuous reports of people being treated poorly in hospitals when admitted as patients post attempted suicide. A study carried out in Kandy, Peradeniya, Kurunegala, and Matale hospitals between January 1993 and December 1994 by Silva *et al.* (2015) show that a large proportion of health personnel, including doctors, nurses, interns, attendants, etc. have non-sympathetic attitudes, both personally and professionally, towards attempted suicides. This could be because suicide is perceived as ‘immoral’ by society at large.

This paper however is not an attempt to assess whether attempting suicide is particularly ‘right’ or ‘wrong’. In a context where suicide is largely perceived as a behavior that is morally ‘wrong’ and ‘harmful’, this paper attempts to explore the process by which people make their moral judgments when making the decision to attempt suicide.

In Sri Lanka, many acts of self-harm or suicide attempts mostly happen with little premeditation, in a dramatic fashion, and often in the presence of others (Marecek, 2006). The settings and circumstances in which suicide happens in Sri Lanka are different and must be acknowledged when conducting research and interventions. The phenomena that are discussed below show the peculiarities of the act of suicide in Sri Lanka, and also show that there is more to suicide than depression and mental illness.

What caught the author's attention to this issue is the vastly growing numbers of attempted suicides in Sri Lanka, especially among young men and women. What is most alarming are the causes for their attempts and the manner in which they engage in suicidal behavior; some of which will be discussed below.

### **Absence of Mental Illness**

An interesting facet to suicide in Sri Lanka is that depression and mental illness are not involved in most of the suicides, as it is the case in the West (Marecek 2006; Widger, 2015). According to the National Institute of Mental Health (2003) of the USA, 90 percent of people who kill themselves in the U.S.A. have depression or another diagnosable mental or substance abuse disorder. However, in Sri Lanka, mental disorders play a much smaller part in suicide. A study of 97 patients hospitalized for self-poisoning reported that less than 14% had a psychiatric illness (Hettiarachchi and Kodituwakku, 1989), and only 4% of self-harm patients were referred to psychiatrists in hospitals with psychiatric services (Kathriarachchi and Manawadu, 2002).

### **Dialogue Suicide**

A particular trend in suicide, termed as 'dialogue suicide', discussed by Marecek (2006) gives invaluable insight to the peculiarities of the dynamics of suicide in Sri Lanka. According to Marecek (2006), there are two types of suicides; monologue suicides and dialogue suicides. Monologue suicides are self-contained and solitary acts involving a wish to die as an escape from the self or from emotional pain. Dialogue suicides, by contrast, are expressive, directed outward and intended as communications to others (Marecek, 2006: 74). Marecek (2006) argues that the prototype for suicide in Sri Lanka is the dialogue suicide, and that it is often associated with women and adolescents, groups who are stereotyped as impulsive, over-emotional, and lacking in self-control. Moreover, in a study conducted with Sri Lankan psychology and medical students, Marecek (2006) shows that dialogue suicides in Sri Lanka are perceived as 'good' suicides, more understandable, braver, and more morally justified.

Marecek (2006) shows that a specific reason why people, especially women, resort to attempt suicide is that it is the only viable method available for them to effectively express that he/she has been unfairly treated, wrongly accused or their virtue falsely questioned. In a country where especially women and youngsters are supposed to adhere to self-control, emotional restraint, modesty, shyness, and respect and deference to elders and men in the family, confronting or disagreeing with those in power is not advised. In such a context, suicide seems to offer a covert way to express what cannot be said aloud.

Moreover, notions like honor, status, and dignity are core concepts in Sri Lankan families and villages. The lives of men and women are largely regulated by these norms, and moral conducts of 'good' and 'bad' are routinely used to accept or reject people, ideas and things (Widger, 2015). Engaging in 'bad behavior' can lead to being blamed and subjected to public embarrassment and shame, which then leads to suicide as a method of escape (Marecek, 2006). In this scenario however, suicide is used as a means to escape blame and shame, but the very act of suicide is not perceived as a morally 'bad behavior'. This raises questions as to what type of moral judgments people have of the behavior of suicide.

### **Suicide Play in Children**

Suicide among children in Sri Lanka is a dangerous situation. Eddleston *et al.* (1998) gives examples for dialogue suicides among children; a 16 year old girl who died after eating oleander seeds because her mother said she could not watch television; a 13 year old boy

who drank organophosphates after his mother scolded him, and a 14 year old boy who ate oleander seeds and had complete heart block because his pet mynah bird had died (Eddlestone *et al.*, 1998: 134). It is alarming that children at such a young age would resort to attempt suicide as a means of communication, but it seems to be the result of imitation and suicide play.

Eddlestone *et al.* (1998) in interviews with 85 suicide patients in the general medical wards, show that more than 90% stated that they knew someone who had harmed themselves, and 90% knew someone who had killed themselves. McKenzie *et al.* (2005) also show that concerns of people imitating suicidal behaviors has a long history, and that many case studies report strong clinical grounds for believing that imitation took place in suicide. Children are anyway more prone to imitate behaviors that they see around them, especially in adults. Even for adults, if knowing someone who has committed suicide is a risk factor for self-harm, then many individuals in many communities in Sri Lanka are at risk.

Suicide play is also closely linked with imitating suicide behavior. Widger (2015, 2016) in an ethnographic study shows how children attempt suicide as an imitation of the youth and adult cases of self-harm that the children had probably witnessed or heard about it in their families, villages, or schools. Suicide play provides a medium through which children imitate and innovate social and moral roles. For example, three girls and one boy, aged between four and eight years, swallowed glory lily (*niyagala*) roots apparently as a part of a game in which one group told lies and cheated and the other group expressed sadness over their inability to trust others. In another example, two children, a boy aged eight and a girl aged seven, had been playing 'families' during which the children ended up swallowing yellow oleander (*kaneru*) as they were playing the roles of children who attempt suicide to stop the parents from fighting (Widger, 2015).

Such instances show, as much as everything else, how mundane the act of suicide has become in Sri Lankan society, even among children. Widger's (2015) study in Madampe, Sri Lanka, further explores the popular theories that people generally have regarding how others live and die. "Thus, men and women of a certain age or social status might assume themselves likely to resort to suicidal practices of certain kinds using certain methods when faced with certain problems, and equally be assumed by others of doing the same. The fact that Ravi had died in the context of love problems and/or of migration of the mother led almost everyone in Udagama to agree that Ravi had committed suicide. They further agreed that Ravi's suicide was not only an accepted but *expected* outcome of such troubles. In Madampe, causal theories of suicide provided both a motivation for, and an explanation of, Ravi's death, which only served to reproduce those theories further and direct similar kinds of suicidal practice in the future." (Widger, 2015: 3).

The above studies show that suicide has become a very commonplace behavior, at least in some parts of Sri Lanka. The fact that children and young men and women choose to engage in suicidal behavior, even if eventual death is not the intention, is dangerous and impossible to ignore. Even though existing research explore the social and moral dynamics of suicide, they do not necessarily delineate how those who engage in suicidal behavior make their decisions and rationalize their behaviors.

One reason for this lack of research and insight could be the taboo status given to suicidal behavior all over the world including Sri Lanka (Chapple *et al.*, 2015; Brazilian Psychiatric Association, 2015). It is ironic, because, in Sri Lanka, a country where people are hesitant to talk about suicide, the incidence of suicide is also alarmingly high. It is also ironic that

suicide has gained its ‘taboo’ status because religiously and morally it is considered as one of the worst sins a person can commit, yet, country’s rates of suicide are highest in the world, even more than homicides and war casualties combined (Brazilian Psychiatric Association, 2015).

Due to these reasons, it seems to be the case that there is no proper insight as to the thought process of those who attempt suicide. This lack of research raises important questions such as;

1. Are people aware of the moral norms that surround the act of attempting suicide?
2. If yes, what is the process of making a moral judgment when attempting suicide?

The main argument in this paper is that moral judgment in suicide can happen in two ways; it is sometimes intuitive and it is sometimes deliberative. If the judgment is intuitive, it is governed by intense emotions and the person may not engage in moral reasoning. If the judgment is deliberative, it is a result of premeditation and moral reasoning. In order to prove this argument, the author has used three theories of morality, namely, the Dual Process Theory of Green (2007), The Big Three of Morality by Shweder *et al* (1997), and Social Intuitionist Model of Jonathan Haidt (2001), and has developed a model of moral judgment on suicide (Figure 1).

### **Dual Process Theory (2007)**

Greene (2007) and colleagues developed the dual-process theory to explain how moral judgments are made. This theory posits that characteristically deontological judgments are driven by automatic emotional responses, and characteristically utilitarian judgments are driven by controlled cognitive processes. Greene (2016) and Green *et al.* (2001, 2008) used high conflict hypothetical scenarios - Trolley and Footbridge Problem - to test the hypotheses. The trolley problem is about making a decision to save several others but letting one person die by pulling a lever. The footbridge problem is about taking a decision to save several others but letting one person die by pushing him/her off a footbridge. The results of these two studies show that our strong automatic response to direct physical harm (i.e. pushing the person to death) typically overrides more consequentialist, utilitarian judgments about saving multiple others (Ussoof-Thowfeek *et al*, 2011).

The act of suicide can also sometimes be an impulsive, spur of the moment act, or it can sometimes be a more deliberative behavior (Ho, 2014; Marecek, 2006, 2012). If the act is impulsive, there is little room for any sort of premeditation (Marecek, 2006, 2012; Siegel, 2015). If the act is a deliberate behavior, it happens after careful thought and preparation, and means that the individual has taken in to consideration certain factors.

### **The Big Three of Morality**

According to the ‘Big Three of Morality’ proposed by Shweder *et al* in 1997, the morality of suicide can be considered under three moral codes, i.e. Community, Autonomy, and Divinity (CAD). As per the ethics of Community, an action is wrong because a person fails to carry out his/her duties within a community. To decide if an action is wrong, one thinks of things like duty, role-obligation, respect for authority, loyalty, group honor, interdependence, and the preservation of the community (Rozin *et al* 1999). When a person commits/attempts suicide, he/she violates the above mentioned ethics of community by intentionally abandoning his/her role as a member of the community. Since the community depends on individual members and their contribution for its preservation,

committing suicide is a negation of all these obligations. The action of suicide is thereby a moral violation.

As per the ethics of Autonomy, an action is wrong because it directly hurts another person, or infringes upon his/her rights or freedom as an individual. To decide if an action is wrong, you think about things like harm, rights, justice, freedom, fairness, individualism, and the importance of individual choice and liberty (Rozin et al 1999). According to these conditions, it is the obstruction of an attempt of suicide that is morally wrong, because the individual has the right and freedom to take a decision about his/her own life. Therefore, suicide is morally acceptable as long as it does not harm another individual's autonomy.

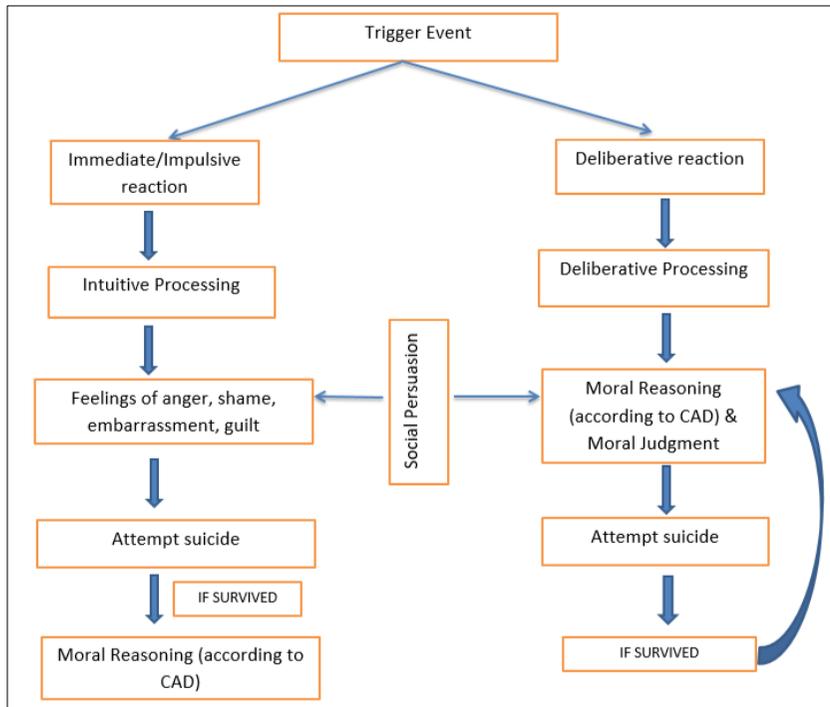
As per the ethics of Divinity, an action is wrong if a person disrespects the sacredness of God, or causes impurity or degradation to him / herself, or to others. To decide if an action is wrong, you think about things like sin, the natural order of things, sanctity, and the protection of the soul or the world from degradation and spiritual defilement (Rozin et al 1999). The ideas of different religions in Sri Lanka, as discussed previously, support the idea that suicide is a violation of the ethics of divinity.

### **Social Intuitionist Model**

“The central claim of the social intuitionist model of Jonathan Haidt (2001) is that moral judgment is caused by quick moral intuitions and is followed (when needed) by slow, *ex post facto* moral reasoning.” (Haidt, 2001). Intuitionism is basically the view that there are certain moral truths that are ‘self-evident’, and do not need cognitive deliberation. The social part of the social intuitionist model proposes that moral judgment should be studied as an interpersonal process (Haidt, 2001). The classic example that Haidt (2001) presents is an incidence of incest. According to Haidt, one would feel a quick flash of revulsion at the thought of incest and would intuitively know that something is wrong. Then, when faced with social demand for a verbal justification, he/she would consciously try to reason why incest is in fact ‘wrong’.

Using the Dual Process Theory of Joshua Greene (2007), the Social Intuitionist Model of Jonathan Haidt (2001), The Big Three of Morality by Shweder et al (1997), the author has developed a model to examine the process of moral judgment preceding an attempt of suicide (Figure 1).

**Figure 1:** A Model of Moral Judgment on Suicide



### Definition of Terms

**Intuitive Processing:** The sudden appearance in consciousness of a moral judgment, including an affective valence (good-bad, like-dislike), without any conscious awareness of having gone through the steps of searching, weighing evidence, or inferring a conclusion. Intuition occurs quickly, effortlessly, and automatically, so that the outcome but not the process is accessible to consciousness (Haidt, 2001).

**Deliberative Processing:** According to Greene *et. al.* (2001, 2008) deliberative or controlled processing involves a utilitarian-oriented system that focuses on consequences of the moral decision.

**Moral Reasoning:** Conscious mental activity that consists of transforming given information about people in order to reach a moral judgment. Moral reasoning is defined as a conscious process because the process is intentional, effortful, controllable, and the reasoned is aware that it is going on (Haidt, 2001).

**Moral Judgment:** Evaluations (good vs. bad) of the actions or character of a person that are made with respect to a set of virtues held to be obligatory by a culture or subculture. This definition is left broad intentionally to allow a large gray area of marginally moral judgments (Haidt, 2001).

**Social Persuasion:** The social intuitionist model proposes that the mere fact that friends, allies, and acquaintances have made a moral judgment exerts a direct influence on others, even if no reasoned, persuasion is used because people are highly attuned to group norms (Haidt, 2001).

**CAD:** The ethics of Community, Autonomy, and Divinity as proposed by Shweder *et al.* (1997) in *The Big Three of Morality*.

### **Model of Moral Judgment on Suicide**

The argument in the proposed model is that the trigger event may either result in an immediate/impulsive reaction or in a deliberative reaction, both ending in attempted suicide. Greene *et. al.* (2007) suggest that non-utilitarian judgments are driven by automatic emotional responses, whereas utilitarian judgments are primarily based in controlled (i.e. deliberate) processing. Impulsive suicidal behavior can be regarded as non-utilitarian as there is little room for deliberation. Deliberate or well-thought out decisions to attempt suicide can be regarded as utilitarian, as there is time and ability in the individual to consider the costs and benefits of the action.

If the reaction is impulsive, there is limited room for moral considerations, but the action (i.e. attempting suicide) is a result of intense feelings of anger, shame, embarrassment, and guilt. Marecek (2006, 2012) shows that anger is a prominent emotion that is present in impulsive attempts of suicide. Rozin *et. al.* (1999) propose that “shame, embarrassment, and guilt are all moral emotions and involve ongoing assessments of moral worth and fit of the individual within a community” (p.575). The individual may interpret the intense emotions as the moral judgment that suicide is the ‘right’ course of action, and would proceed to attempt suicide. In this scenario, there are no conscious considerations of morality, but the action is governed by intense emotions (affective valence). If the individual survives an attempt of suicide, he/she may engage in moral reasoning as proposed by Haidt (2001), because he/she would have to answer questions for the family, police, hospital, etc. or he/she would want to think and justify the behavior to them. The individual may take in to consideration the ethics of Community, Autonomy, and Divinity (CAD) (Shweder *et. al.*, 1997) when deliberating the reasons for his/her moral judgment to attempt suicide.

If the reaction is deliberate, it means the attempt to die by suicide is a well-considered action. Therefore, deliberative processing is at work. Prior to the attempt, the individual would think of the costs, benefits, and consequences of the action and also engage in moral reasoning by considering the ethics of community, autonomy, and divinity (Shweder *et. al.*, 1999). The individual would engage in moral reasoning until he/she arrives at the moral judgment that attempting suicide is the ‘right’ course of action. And then, he/she will proceed to attempt suicide. If the individual survives the suicide attempt, he/she may engage in moral reasoning again (to explain the behavior to third parties or to oneself) and proceed to attempting suicide once more depending on the moral judgment.

Social persuasion is present in both scenarios whenever morality is considered. Previous literature showed that most of the people who attempt suicide know another neighbor or relative who had attempted suicide previously. Dialogue suicide and suicide play are also instances where social persuasion and imitation take place, and show that moral judgments regarding suicide are largely governed by group norms.

This model of moral judgment on suicide is important as it allows us to understand the process of moral judgment preceding an act of suicide. Through the model we can determine whether a person engages in moral deliberation or behaves impulsively when making the decision to attempt suicide. It also allows us to explore how social persuasion impacts the moral decisions that people make regarding suicide.

As mentioned previously, the trends in suicide in Sri Lanka have become quite peculiar and alarming. In most cases, people seem to use suicide as a means to communicate certain emotions when they perceive that other options are not available to them. In such instances, the moral norms that surround suicide, such as those derived from religious

doctrines and ethics of community, seem to be not taken into consideration. By using the proposed model, we can explore whether a certain individual is aware of moral norms that surround suicide and how this awareness or lack of awareness affects their moral decision-making process.

### **Conclusion**

Suicide seems to be a never ending problem in all the communities in the world. Suicidal behavior raises serious questions and challenges the understanding of both human nature and culture. The growing numbers of attempted and completed suicides around the world question the role of morality and how people are governed by moral conduct when it comes to decisions regarding ending one's own life. There are many discussions and debates on the morality of suicide. Some say suicide is wrong because there is an obligation to protect life and to contribute to the society. Some say living or ending one's life is an independent choice that an individual can take devoid of social responsibility.

In Sri Lanka, religious doctrines and ethics of community dictate different perspectives on the act of suicide. However, it is doubtful whether those who attempt suicide are aware of these moral norms when they take the decision to end their life. Therefore, this paper examined the theories to discuss the existing trends, moral norms and perspectives on suicide and a model is proposed at the end to explore how people make moral judgments when attempting suicide.

Basically, this theoretical approach is an attempt to understand the perspectives of those who have firsthand experience in suicidal behavior. The model proposed in this paper can be used to understand moral decision-making process preceding a suicide attempt. Using the model of moral judgment on suicide, we can delineate whether the individuals who tried to or succeeded in ending one's life were actually aware of the morality of their actions, and if so, how they made the moral judgment to attempt suicide. Also, if there was no awareness of morality, we can explore how this lack of awareness influenced their behaviors.

When taking into consideration trends related to suicide in Sri Lanka such as dialogue suicide, suicide play, and the growing rates of *suicide attempts*, it seems to be the case that suicide is largely an imitative behavior with little moral deliberation. Suicide being a taboo and a stigma contribute to these tendencies as people are reluctant to talk openly about their thoughts and perspectives regarding suicide. It is understandable if people are aware of their behaviors and consider suicide to be a morally 'correct' behavior and a right they can exercise, but it is quite unfortunate if people attempt to end their lives without giving it a second thought.

Therefore, it is timely that we understand how and why people make the decisions that they make regarding ending one's own life. However, it should be noted that this paper is not written to assess whether suicide is morally right or wrong. In a country where suicide is largely considered an act that is morally 'wrong' and 'harmful', this paper only aims to explore what people think and how people make decisions regarding ending one's life. By conducting these types of research, we can come closer to finding answers to some fundamental questions regarding whether life is or is not worth living. Also, based on the findings, proper interventions can be developed to mitigate the growing incidence of suicide in Sri Lanka.

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**Greek in Gandhara: A Study on Greek Influence on Gandhara Art****Ayeshi Biyanwila<sup>18</sup>****Abstract**

*This paper explores the elements of Greek Influences in Gandhara Art, which existed in ancient North-Western India. Gandhara Art was a result of the cultural interruptions made by the conquests of Greeks. The aim of this paper is to identify the elements of Greek Influence on Gandhara Art. The presence of Greek elements of art, motifs and influence of Greek mythical stories are shown through reliefs which were excavated at Gandhara region. This paper will analyze such reliefs to show the cultural flow of artistic elements from the West to the East as a result of political conquests.*

**Keywords:** *Gandhara Region, Gandhara Art, Greek Influences, Political Conquests*

**Introduction**

The geographical limits of Gandhara region are “bounded to the West by the Swat<sup>19</sup>, to the south by the Kabul<sup>20</sup>, to the east by the Indus and to the north by the mountains ...Hindu Kush” (Eggermont, 1975). Gandhara experienced several political conquests under Persians and Greeks. According to Herodotus, “the Indians, made up the twentieth province (of the Persians). These are more in number than any nation known to me, and they paid a greater tribute than any other province, namely three hundred and sixty talents of gold dust” (Herodotus, III-94). The Persians “regularly exiled politically rebellious Greeks in the Western empire to the Persian “Siberia” of Bactria, Gandhara and Indus Valley” (Schmidt, 2015). Several archaeological sources that show the Persian influence over Gandhara are the reliefs on the staircase of the Apadana in Persepolis<sup>21</sup>, which depicts people from Gandhara along with the Bactrians<sup>22</sup> and Indians. The Achaemenid *darics*<sup>23</sup> were excavated from the Tchaman-i-Hazouri hoard near Kabul (Curiel, 1953) and according to Alfred R. Bellinger the same has been excavated from the Oxus treasure and

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<sup>19</sup> Swāt River: a river in northern Pakistan.

<sup>20</sup> Kābul River, river in Eastern Afghanistan and North-Western Pakistan

<sup>21</sup> An ancient Persian building for royal receptions: now in ruins.

<https://www.britannica.com/place/Apadana-of-Darius>

<sup>22</sup> People from Bactria, the territory of which Bactra was the capital, originally consisted of the plain between the Hindu Kush and the Āmū Daryā.

<http://www.iranicaonline.org/articles/bactria>

<sup>23</sup> Persian gold coin of ca. 8.4 gr, which was introduced by king Darius I (522-486 B.C.E.) <http://www.iranicaonline.org/articles/daric>

from Bhir Mound in Taxila (Marshall, 1951). These show that the Gandhara region was under Persian rule.

The Persian subjugation was followed by the conquests of Alexander the Great. According to Quintus Curtius Rufus, Alexander founded Alexandria in the Caucasus and came to Taxila. The king of Taxila treated Alexander with the utmost hospitality while another local king named Poros waged war against him in his march towards the south (Rufus, 8.10:22). The silver *decadrachmas*<sup>24</sup>, minted to commemorate this battle, which was popularized as the battle of Hydaspes<sup>25</sup>, shows Alexander attacking the Indian king Poros (Holt, 1993). Alexander the Great invaded Gandhara and according to Arrian, he received tribute from Taxila (Arrian, 5:8). The Greek conquests which followed the Persian, made the Gandhara region a place of cultural amalgamation.

As a result of Alexander's conquests Gandhara was open to Greek influences and this scenario was heightened by the presence of long lasting Greek settlements in Gandhara region. With the death of Alexander the Great, Seleucos became the governor of Babylonia and also the ruler of Parthia, Aria, Sogdiana, and Bactria making him the Greek ruler of the eastern Persian satrapies conquered by Alexander. According to, Justin, "the Seleucid Satrap Diodotos was able to establish the kingdom of Bactria" (I-41). Then Euthydemus, around 223 B.C. ended the Diodotian rule by establishing the Euthydemid dynasty (Justin, I-46). According to Polybius, Euthydemus was called into war with Antiochos III in 210 B.C. Demetrios I, son of Euthydemus, was able to extend his power beyond the Hindu Kush by pushing the Greek frontier southwards around 190 B.C. The successors of Demetrius were defeated by Eucratides and he usurped the power of Bactria and Gandhara (Polybius, 10: 49). According to Pritchett, the final Greek king present in Indo-Greek coinage is Menander I (Pritchett, 1991). He is recognized in Indian literature as a patron of Buddhism, and also has been one of the interlocutors in the Buddhist treatise *Milindapanna*<sup>26</sup>. According to the inscription of Buner, published by Harry Falk, the rapid conquests of the Scythians<sup>27</sup> and the Parthians<sup>28</sup> made the Greeks abandon the Greek regions (Falk 2006). By the 1<sup>st</sup> century, the Parthians of Sistan were driven away by the

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<sup>24</sup> silver coin of ancient Greece, dating from about the mid-6th century BC, and the former monetary unit of modern Greece.

<https://www.britannica.com/topic/drachma>

<sup>25</sup> Battle of Hydaspes 326 BC

<sup>26</sup> Questions of King Milinda from 100 BC. *Milindapanna*, 1.9

<sup>27</sup> "The name of the large family of Iranian nomads called Scythians by the Classical Western sources ... From their realms in the Central Asian plains, the Sakas appear to have moved southwards towards the territories of present-day Afghanistan about the mid-second century BCE, making their way first into Bactria, then through Aria, Drangiana, and Arachosia, and finally the Paropamisadaï mountains, up to the whole of the Kabul river valley" <http://www.iranicaonline.org/articles/sakas-in-afghanistan>

<sup>28</sup> Ancient land corresponding roughly to the modern region of Khorāsān in Iran. <https://www.britannica.com/place/Parthia>

Scythians. Around 58 B.C. the Scythian Azes I became the king of Gandhara and Western Punjab. And around the 1<sup>st</sup> century B.C. a Scythian King Maues captured Taxila. And he was succeeded by Apollodotos II and Hippostratos. The Scythian satrap of Mathura, Rajuvula defeated the last Greek garrison at Sagala. With the reign of Strato II, Greek power ended in India in 10 A.D. These political conquests and settlements brought forth the cultural fusion of Gandhara. This fusion reflects the mutual exchange of art, literature and language among the, Persians, Greeks and the Indians.

John Boardman in his *Classical figures in an Indian Landscape –Gandhara Art in context: East–West exchanges at the crossroads of Asia* (Boardman, 1997) and lecture delivered at the Ashmolean Museum of Oxford under the topic, *Classical Art in Eastern Translation* (Boardman, 1993) describes Gandhara art as a culmination of Greek art. The traditions of Classical and Hellenistic Greek art influenced the later artistic traditions of North –west India which was continuously ruled by the Seleucids, Bactrians, Parthians, Scythians and the Indo-Greeks. This discussion shows several instances where the Trojan Horse and Heracles have been depicted in Gandhara art. The most significant characteristic of Classical Greek sculpture is the treatment of the human body in comparison to the divine appearance. According to Ridgeway, “the first impulse behind Greek monumental stone sculpture was religious” (Ridgeway, 1971). This same characteristic, when transferred to India resulted in the birth of Buddhist iconography through the creation of the anthropomorphic image of the Buddha (Figure 1 and 2). Most of the subject matter for the relief and sculpture of Greece was from Greek mythology and religion.

**Figure 1**

Marble Head from a Statue of Apollo (Left)<sup>1</sup>



**Figure 2**

Gandhara Buddha (Right)<sup>1</sup>



The

### Trojan Horse

The story of the Trojan horse was one of the most popular mythical stories in the Trojan Mythical cycle of the Greeks. Homer describes the story of the Trojan Horse in *Odyssey*

as, "...led by glorious Odysseus were now sitting in the place of assembly of the Trojans, hidden in the horse; for the Trojans had themselves dragged it to the citadel. So there it stood, while the people talked long as they sat about it, and could form no resolve. Nay, in three ways did counsel find favour in their minds: either to cleave the hollow timber with the pitiless bronze, or to drag it to the height and cast it down the rocks, or to let it stand as a great offering to propitiate the gods, (8.502-510). The story of the Trojan Horse may have entered Gandhara, thus is reflected in the relief panel known as the Trojan Horse frieze (Figure 3).

**Figure 3**  
Trojan Horse Frieze<sup>29</sup>



The analysis will be done based on the images provided by the British Museum where the frieze is housed to date. The panel is said to be a part of a stupa frieze in Gandhara. The frieze depicts four human figures out of which, three are men while the other is a woman. The woman is in the rightmost corner with her hands stretched upwards. Her parted hands are placed apart a doorway which appears at the back of the female figure. Besides her, towards the left, is the scene which led scholars to identify this relief as the Trojan horse Frieze. The three male figures are placed around the figure of a horse. The centre of attention is given to the figure of the animal. The horse is placed on a wheeled platform, and is definitely inanimate. Two male figures lead the horse towards the door or the gate that the woman is holding on to. Between the horses and the gate is another male figure holding something similar to a knife against the horse. If this scene can be identified as the arrival of Trojan Horse into the city of Troy, then it can be compared with these lines of Odyssey of Homer "Odysseus and his party were already sitting in the place of assembly at Troy, concealed within the horse, which the Trojans had themselves dragged into the

<sup>29</sup> (2<sup>nd</sup> AD -3<sup>rd</sup> AD).[ Schist Panel].At: British Museum, 1990,1013.1

[https://research.britishmuseum.org/research/collection\\_online/collection\\_object\\_details.aspx?images=true&objectId=223566&partId=1](https://research.britishmuseum.org/research/collection_online/collection_object_details.aspx?images=true&objectId=223566&partId=1)

citadel. There stood the horse with the Trojans sitting around it ...Some were for piercing the wooden frame with a bold stroke of a spear..." (Homer, 8. 512)

The frieze can be divided into two main sections. The first section consists of two figures at the rightmost corner trying to stop the entering of the horse. The second section comprises the wheeled horse, and two other men. Thus it is clear that the artist tries to show the basic story line of the Trojan story myth through his relief.

The wheeled horse is led towards the city gate by two men while one person, most likely Laocoon, stands against the horse. The woman could be Cassandra who protested against bringing the Trojan horse within the city's walls. Besides the story line of the frieze, the other most important Greek influence reflected here is the rendering of drapery. Besides the female figure that shows more of an Indian influence there are male figures wearing something similar to a knee length Greek tunic. It would have been easier to distinguish the Greek facial features of the figures if the faces were clear. Unfortunately, the faces of the male figures are distorted.

### Heracles

Heracles is considered one of the greatest heroes in Greek mythology, often symbolizing masculine valor and strength. For thousands of years Heracles was looked upon as an epitome of strength and endurance reflected through his accomplishment of the twelve labours<sup>30</sup>. Heracles would have been an encouragement to the Greek society which appreciated human physicality as having the potential to conquer the world. Thus by following such an example, the Greeks tried to attain a higher status that they could share with the gods who experienced immortality. The Olympic Games are such a celebration of human strength that the Greeks used to achieve immortality. For centuries this notion existed until Alexander the Great tried to compare himself to Heracles by depicting himself on coins wearing the lion skin as done by Heracles (Figure 4).

**Figure 4**  
A Silver Coin of Alexander the Great<sup>31</sup>



<sup>30</sup> "Hercules  
impossib

<sup>31</sup> [coin].At:  
[http://www.britishmuseum.org/collectionimages/A1900034/A1900034/09\\_001\\_1.jpg](http://www.britishmuseum.org/collectionimages/A1900034/A1900034/09_001_1.jpg)

eemed

It is possible that Alexander the Great introduced the ideology of Heracles to Asia through his conquests. The popularizing had been very successful, for many successors of Alexander including Euthydemus I and Agathocles issued coins with clear depictions of Heracles on the reverse while their own profiles were depicted on the obverse. Thus the comparison between the rulers and Heracles became a tradition among Greek rulers in Asia. Through these depictions the ideology of Heracles would have been transmitted to Gandhara. It was embodied with the Heracleian symbols of power; club and the lion skin.

In the frieze of Heracles and the lion (Figure 5), a well-built man stands beside a lion that is approaching towards him. But the lion appears to be tamed.

On the man's left hand is the lion skin which helps him to be identified as Heracles. The body of the hero is exposed so as to show male physical strength. The visible male genitals symbolize male virility. Heracles is considered a symbol of both physical and sexual strength in terms of man and manhood. According to the *Voyage of Argo* of Apollodorus, Eurystheus commanded Heracles to kill the Nemean lion as his First Labour (Apollodorus, II.5: I). He describes that the lion was choked to death at the hands of Heracles after which Heracles started carrying the carcass on his shoulders. Euripides in his *Heracles* says "First he cleared the grove of Zeus of a lion, and put its skin upon his back, hiding his yellow hair in its fearful tawny gaping jaws" (Euripides, 359-360).

**Figure 5**

Heracles holding a lion skin and being approached by a lion<sup>32</sup>



<sup>32</sup> At: Met  
<http://in>

### Conclusion

The discussion shows the Greek influence in Gandhara art. The presence of divine creatures, mythical stories and the Grecian artistic characteristics show Greek influence. This conspicuous nature could have been the reason for scholars to brand Gandhara art as a Greek art to associating its origins with it. It is fascinating to note that the presence of Greek motifs was used so as to propagate the Greek ideology within the Asian political limits of the Greek rulers.

These artifacts are a clear example of the intermingling of foreign artistic influences in creating or adding to a unique form of art. In the Trojan horse frieze, the wheeled horse is led towards the city gate by two men while one person, most likely Laocoon, stands against the horse. The woman could be Cassandra who protested against bringing the Trojan horse within the city's walls. Besides the story line of the frieze, the other most important Greek influence reflected here is the rendering of drapery. Besides the female figure that shows more of an Indian influence there are male figures which are wearing something similar to a knee length Greek tunic. It would have been easier to distinguish the Greek facial features of the figures if the faces were clear. Unfortunately, the faces of the male figures are distorted. The amalgamation of Greek and Indian influences is evident here.

The depiction of Heracles with the lion, could not be a depiction of the popular myth of Heracles and the Nemean lion for two reasons. First, the depiction shows Heracles and the lion standing in a composed way and the sense of an ongoing fight is absent. Second, Heracles is carrying the lion skin which he acquired after the slaying of the Nemean lion. Thus if the scene depicted Heracles and the Nemean lion, there could be no possibility that Heracles owned a lion skin. The relief could be a depiction of Heracles with popular symbols that enabled people to identify the great hero. Thus it is further asserted that the artist wanted to educate the people of Gandhara with Greek ideology. Thus it could be assumed that the origin of Greek Influence on Gandhara art was necessitated by the political conquests further tried to captivate the ideology of the conquered through injecting Greek Ideology through art.

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## Reaching People First: A New Paradigm to Rural Development and Poverty Alleviation

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### Abstract

*Sri Lanka's long history of the strategic endowments in direct public intervention in anti-poverty measures goes back to the British colonial period. All successive governments since independence have continued the same policies. It is obvious that these policies and programmes have contributed towards the mitigation of income poverty to some extent, but, the unanswered question is whether those achievements have enabled a substantial improvement in the quality of life, particularly of the people living in rural areas, at least to an acceptable decent level. The authors of this paper tested this assertion in a thorough qualitative investigation in seven different rural locations in the country. The study triggered the discussion around the fact that the reduction in income poverty itself might not simply be an indicator of a reasonable improvement in quality of life. Even if huge amounts of public money have continued to be pumped into rural poverty alleviation for decades, as long as the key focus is on attacking income poverty, other faces of poverty are left unattended, an improvement in quality of life will be unlikely. A critical discussion on the perceived reasons for the failure of the decade-long poverty alleviation efforts suggests the need for an alternative community-centered strategy. While community is the focus, it will also bring in all public, private and community sectors together in a partnership effort to attack rural poverty in all its aspects, not only income poverty. Again, being community-centered, it enables a paradigm shift from the conventional top-down to a meaningful bottom-up strategy towards overall poverty alleviation in the country.*

**Keywords:** *Poverty Alleviation, Rural Development, Quality of Life, Community Partnership, Paradigm Shift*

### Introduction

Attention to poverty alleviation and rural development in Sri Lanka are intrinsically interrelated. Since independence, there have been a number of programmes with specific focus on attacking rural poverty which have evolved over the years with mixed outcomes (Jayasuriya, 2000). The most notable is, as official records indicate, drastic decline of population living in poverty. However, the results of this study, carried out applying qualitative social research approach in different rural locations of Dambulla, Inamaluwa, Meegahakiwla, Siyambaladuwa, Rajanganaya, Meemure and Karuwalagaswewa, indicate that although the poverty rate in the country seems to have declined, a substantial improvement in the quality of life among the rural communities is yet to be achieved.

This paper is developed through three sequentially connected discussions on the country's history in both poverty alleviation and rural development efforts, the relative ineffectiveness of such efforts in improving the quality of life among rural communities, and the need for an alternative community-based strategy in which public, private and community sectors can work in partnership in a concerted effort to attack rural poverty in

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all its aspects, not only income poverty. The key argument is that such a partnership with a strong community-centered approach for reaching the people first and then genuinely engaging, connecting and including them in the effort being made for their own benefit has potential to create an enabling environment where an improvement in overall quality of life among rural communities can be achieved.

### **A Brief History of Poverty Alleviation and Rural Development Efforts**

Sri Lanka's long history as a 'test case' of effective direct public intervention in income poverty and its anti-poverty measures goes back to the British colonial period (Jayasuriya, 2000). From the mid-1940s Sri Lanka followed a universal welfare approach especially in education and health care and targeted strategy through means testing on food, transport and a few other areas of welfare services. All successive governments since independence continued these policies and these initiatives contributed to significant achievements in some aspects of social development, especially, health and education; indicators being, literacy, life expectancy, infant mortality etc. (Jayasuriya, 2010).

As the first anti-poverty measure, the British administration initiated food subsidies programmes during great depression and wartime relief measures in the 1930s. This strategy was sustained by successive governments even after independence and up until late 1970s, the key feature of this policy was its universal approach covering the entire population. However, revisions made to the food subsidies programme in late 1970s removed income-taxpayers from the programme (Bandara, 1997). For further formalizing the food subsidies programme, a food stamp system was introduced in 1979. As a result of the targeted approach in poverty alleviation oriented welfare policy adopted in 1975, the total beneficiaries could be brought down by almost 50%. In 1979, a means test strategy was introduced to determine the beneficiaries, and the households with a monthly income which was less than Rs. 700 were entitled to the newly introduced food stamp system and they were provided with a food stamp worth Rs.250. Further, the food stamp recipient households which could not afford to have electricity were given a kerosene oil subsidy (Bandara, 1997).

Colonization and other types of land alienation programmes played a significant role in both rural and regional development and poverty alleviation in Sri Lanka from 1948-1970. The objectives of the dry zone resettlement schemes, thus established since the 1930s were: (a) to protect the peasant farmers as a class, (b) to solve the growing unemployment problem and population pressure in the wet zone, (c) to increase food production, and (d) to establish new settlements as dynamic growth centres (Peiris, 1996). Moreover, colonization and land alienation programmes were accelerated with the initiation of Mahaweli development programme in 1978. Forty percent of the dry zone's arable land was initially expected to be developed through Mahaweli development programme. In addition to major colonization schemes (paddy), village expansion scheme, highland colonization schemes, middle class and youth settlement schemes had also been incorporated into the Mahaweli development programme for ushering together rural development and poverty alleviation (Sirisena, 1996).

From the 1950s, a number of legislative enactments were introduced by successive governments with a view to providing security of land tenure rights because of the growing concern that land tenure insecurity and lease agreements with burdened conditions result in low productivity and deprivation in the paddy cultivation (Sirisena, 1996). A few significant examples are Paddy Lands Acts No. 1 of 1953 and No. 1 of 1958,

Agricultural Productivity Law No. 22 of 1972, Agricultural Lands Law No. 42 in 1973 and the Agrarian Services Act No. 58 in 1979. However, the experience has been that even these laws have very little effect on solving several pressing issues being hindered, such as low productivity in successive rural farming.

With the aim of furthering poverty alleviation through rural development with more resource mobilization, Integrated Rural Development Programmes (IRDPs) was introduced to Sri Lanka in 1976 by the World Bank with the first being launched in Kurunegala in 1979. Jayamanne (1991) elaborates on this integrated approach in achieving an array of positive outcomes, for example, in the areas of education, health, sanitation, safe drinking water, especially in the rural and other peripheral areas which were believed to have been bypassed by the mainstream development process in the country.

The Janasaviya poverty alleviation programme initiated in 1989 marks a significant milestone in the history of the country's state sponsored poverty alleviation efforts. The goal of the programme was nation-wide poverty alleviation by transforming impoverished households into sustainable economic units through 11 rounds of project cycles. Again, it was the first effort to bring in the participation of the poor into action, so that without any clarification, people who benefited from food stamps at the time were directly recruited to the *Janasaviya* programme, though it is deemed to be a somewhat passive participation on the part of beneficiaries. In the first and second round, 224,000 households benefited by the programme and the programme was planned to be implemented in 11 rounds for 22 years (Bandara, 1997). Similarly to *Janasaviya*, the *Samurdhi* (prosperity) Poverty Alleviation programme launched in 1995 accommodated the principles of inclusion and participation of the programme beneficiaries through community infrastructure and capacity development programmes. Food subsidies continued to be granted, and micro-credit facilities for social enterprise development were introduced, enabling small beneficiary groups to access it with collateral bonds based on known relationships, shared interests and mutual trust.

### **Overall Picture**

The overall picture emerging from the above brief description of the history of the country's publicly sponsored poverty alleviation and other rural development efforts is that even in the context of a less developed country in the so called "Third World", Sri Lanka has not simply ignored the concern of uplifting the quality of life of the country's poorest section of the population, of which the largest proportion still lives in rural areas. It indirectly implies that almost all of these efforts were broadly aimed at development of the country's vast rural sector. For this to be achieved, as evidence shows, all successive governments since independence have continued to pump massive amount of financial resources into the programmes and projects that aimed at rural development and poverty alleviation, together with the identified legislative changes which came from time to time to facilitate a conducive socio-economic environment.

The cumulative effects of such continuous efforts seem to have enabled the country's current claim that it has been successful in bringing the once two digit poverty rate down to one digit, from a staggering 22.7 percent in 2002 to 4.1 by 2016. During the same period, extreme poverty in Sri Lanka is said to have decreased from 13 percent to less than 3 percent, the lowest among the neighbouring countries in the region. However, all these claims about lowering poverty in the country, and the overall improvement in quality of

life continues to be an unanswered question as our field experience is contrary to the picture that the figures depict.

### **Many Faces of Poverty**

The Copenhagen Declaration described absolute poverty as a condition characterized by severe deprivation of basic human needs, including food, safe drinking water, sanitation facilities, health, shelter, education and information (UNO, 1995). According to the World Bank (2016), poverty exists in dual facets: "extreme poverty" which they identify as being forced to live on less than \$1 a day, and "poverty" as less than \$2 a day. On that standard, 21% of the world's population was in extreme poverty, and more than half the world's population was poor in 2001. However, significant progress has been achieved by 2013, as the world's population living in extreme poverty dropped down to 10.7 percent, but it is still far from the actual need, a zero hunger (poverty) by 2030 (UNDP, 2016). The UNDP promises that poverty eradication is at the heart of the 2030 agenda, so is the pledge to leave no-one behind. Reaching such an ambitious target remains a serious challenge as a vast majority of the poor live in rural areas and, again a majority of them live in fragile contexts and remote areas so that reaching them has not been easy.

As the World Bank reports (2016), access to good schools, healthcare, electricity, safe drinking water and other critical services is still not a reality for many. Their chances of obtaining these needs are often determined by socioeconomic status, gender, ethnicity, and geography. Moreover, for those who have been able to move out of poverty, progress is often temporary. Conditions such as economic setbacks, food insecurity and climate change etc. threaten to rob them of their hard-won gains and force them back into poverty.

The International Federation of Social Workers (IFSW) identifies poverty as a "human condition characterized by the sustained or chronic deprivation of the resources, capabilities, choices, security and power necessary for the enjoyment of an adequate standard of living and other civil, cultural, economic, political and social rights" (IFSW: 2015; 12). This designates poverty as a human rights issue. They explain levels of extreme poverty in terms of being unable to meet basic needs for survival and lack of access to education, health care and a decent level of shelter; moderate poverty where people live just at the edge of basic needs; and, relative poverty which is characterized by some people living below a given proportion of national income. It seems to be a much more comprehensive definition and recognizes that poverty is in fact not simply income deprivation so that quality of life improvement goals require significant effort for its entire eradication.

What the majority of people spoke of again and again, at times emotionally, in our field discussions, about the socio-economic conditions in which they live their lives, contradicted the claim that the poverty rate has been reduced to a manageable 4.1 percent. This is where we were forced to rethink that what the figures demonstrate is simply income poverty and that the conditions of extreme poverty of which people talk about in qualitative terms are a different living condition. It reminded us of what the United Nations said, ambitiously picking a poverty free world as the number one goal, at the very beginning of setting and adopting SDGs for the world to be achieved by 2030,

*“poverty is more than lack of income or resources to ensure a sustainable livelihood. Its’ manifestations include hunger and malnutrition, limited access to education and other basic services, all*

*forms of social discrimination and exclusion, as well as the lack of participation in decision-making”<sup>36</sup>*

Some people claimed an increase in their income compared to the situation that they were in some years back but they did not feel that the quality of their lives has improved, for some, though it has been otherwise. On the other hand, at national level, contrary to the claim that poverty has been declining, public expenditure for the *Samurdhi* poverty alleviation program alone, has been continuously increasing, for example, from Rs. 8583 million in 2004 to Rs. 39236 million, a staggering fivefold increase, in 2018. Again, according to the Department of Census and Statistics, the official poverty line at the national level for April 2016 was Rs. 3943, which had been calculated against the base year 2006/07 figure of Rs. 2142. This is a remarkably questionable figure and such an unreasonable poverty line depicts a distorted picture of the quality of life.

The story of poverty in Sri Lanka seems to be a story of such distortions. The condition of “extreme poverty” is vastly different from the condition of “income poverty. Poverty has other faces too, for example the conditions of “moderate poverty”, “relative poverty”, “social exclusion” which are sometimes intentionally hidden under the carpet by the victims themselves due to a range of social and cultural reasons. These areas must also be targeted by a combined strategy of education and health services, non-financial resources, infrastructure facilities, support services and economic and social opportunities. People living in capability poverty, for example those who live in homesteads without marketable skills, like women, indigenous population groups etc., and the people living in the condition of social exclusion, for example, elderly people, people with disabilities, ethnic minority groups, those who are in marginal / informal economic sector, rural, remote peripheries, other socially vulnerable groups etc. ultimately contribute to the “big picture of poverty”.

In fact, this is the existing reality of our peoples’ lives, especially in rural areas, as our field observations prove, the “bitter truth” that our rural sector still suffers substantially from the “big picture of poverty” though the figures say otherwise. This reminds us of the fact that the insights of Griffin (1978) on rural development and poverty alleviation in developing countries, even though expressed during the 1970s, are still relevant to a context like ours. When considering the reality of the majority of people’s lives particularly in rural areas, Estate sector, conflict zones etc., our strategies to rural development and poverty alleviation too could perhaps be seen as “fancy models” and “ugly facts”, as Griffin (1978) remarked about rural development and poverty alleviation in developing countries during the 1970s.

### **Quality of life - a Multifactorial Phenomenon**

A range of facts (faces of poverty), not only income, were heard and observed throughout our anxious, participatory inquiry into how our prolong poverty and rural development efforts impact the quality of lives of people, in our study across different locations in the country. The following figure is thought to be the simple, straightforward and comprehensive depiction of the overall picture.

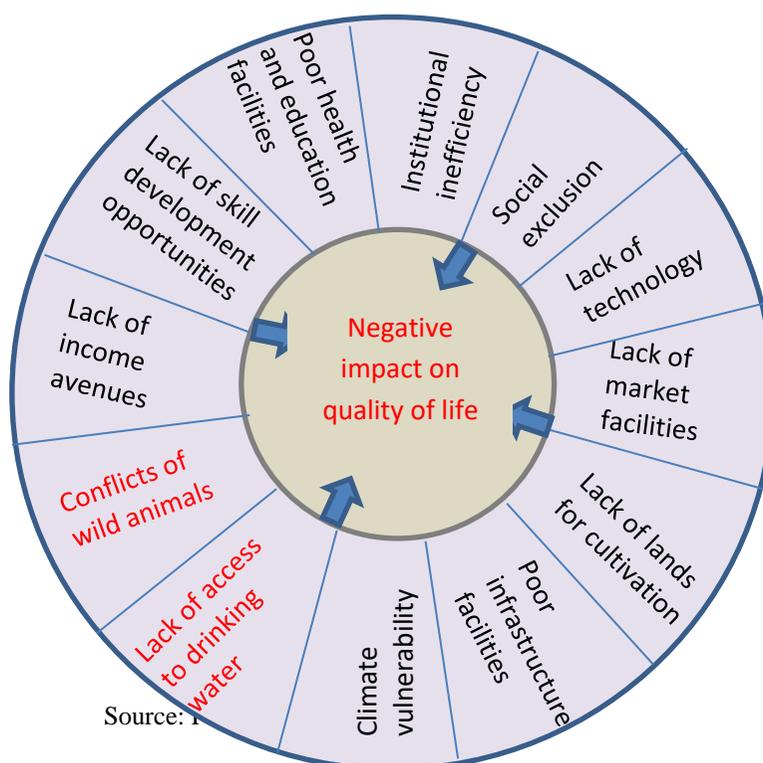
It demonstrates the bitter, yet unfortunately real, outcome of our poverty alleviation and rural development effort. Though persistent, especially in terms of pumping money, throughout its history, it has been largely unsuccessful. The outcome is not satisfactory as

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<sup>36</sup> UN Sustainable development Summit in September 2015

we have continued to miss the point that the overall quality of life of the rural sector is a multifaceted phenomenon, which is determined by several socio-economic, environmental and institutional factors. Our approach, in general, has been the targeting of low-income household with a simple nominal needs assessment strategy which excludes other facets (faces) which could have been identified, if a broad strategy to identify relative, perceive and expressed needs had been employed. It is hence not at all a realistic understanding of poverty. As a result, headcount of poverty has shown that it has been declining since about 1985/86. Yet, our study reveals that it is in fact a “distorted picture”. Poverty still exists because poverty alleviation is more than simply elevating people above the set poverty line.

**Figure 1:** Factors Contributing to Poor Quality of Life in Rural Areas



According to the figures presented in Table 1, the period from 1985 to 2016 records drastic reduction in both total and sector-wise poverty in the country. Yet, even if these figures cannot be considered a realistic depiction of poverty with regard to a lack of a reasonable level of quality living, they demonstrate a huge contrast between sectors. For example, in 2016, the rural sector is still more poverty-stricken, almost four-fold compared to urban areas, while the contrast between the urban and Estate sector is a staggering nine-fold. This demonstrates a clear difference in the standard of living between sectors. Our field experience is that it is persistent and exponential. An increasing per capita income reflects the trends of biased or misguided development occurring in the country, serving the interests of the already privileged, while the realistic picture is that the vast majority is still struggling in daily living with a dollar or little higher.

**Table 1:** Poverty in Sri Lanka (sector-wise) 1985 – 2016

Sector	1985/86	1990/91	2016
Sri Lanka	27.33	22.36	4.1
Urban	16.43	18.31	1.9
Rural	31.67	24.41	4.3
Estate	14.31	12.62	8.8

Source: Department of Census and Statistics, 2016

### **Decades of Failure – Promises not Kept**

Since independence, all successive governments have paid significant attention to poverty alleviation and rural development aiming at enhancing the quality of life of people, especially in rural areas. Whatever the ideological and policy differences, all promised at the political platform to achieve a decent level of social equality, and the maintenance of minimum standards of provision, a reasonable level of human resource and infrastructure development, and the maintenance of social cohesion and collective responsibility. Yet, the experience is that promises were not kept. Even the welfare services were unable to be delivered to the extent of expectations heightened by political rhetoric. A reasonable level of living standard has not been achieved, and instead, in many places across the country, the evidence-based experience is that quality of life is below desirable levels.

What has gone wrong? Has it actually been a serious problem of resource allocation, policy application or the ineffectiveness of the ground level implementation of the top-down directions, or accompanied bureaucratization and elitism at all levels of programme planning and implementation? One may also suggest that it is, in a sense, inefficiency and vested interests of the institutional structures at community level, which do not have a clear vision and a genuine mission for contributing to the achievement of overall social development in the country. Instead, what is happening seems to be a perpetuation of distortions in development at the grassroots level, maybe, partly or even mainly due to the gradual attachment of hidden politically motivated and constructed objectives which affect rural poverty alleviation and infrastructure development programmes. Ineffectiveness and other malpractices of political structures at community level (Pradeshia Sabha) which were supposed to sponsor, facilitate and monitor local / community level development could be another reason for failure.

As a consequence, we are still witnessing a continuation of dire failures in bringing about a reasonably equal level of quality of life for everyone across the country. It is, of course, agreed that some aspects of poverty, especially income poverty, has been addressed. Yet, for the majority of rural people, and also the Estate sector, the reality is that there is a lack of opportunity to reach a reasonable level of living standards. Thus they lag far behind when compared to their urban counterparts.

The rhetoric of a fairer society continues to bubble-up and evaporate. Election promises about attention to overall rural development have simply been promised for getting elected but were never kept. We have witnessed that at different stages of our history, as a result, “rural frustration” exploded through mass scale struggles, even armed struggles of the “frustrated youth”. To some extent, such mass protests triggered a degree of reassessment of the reliance on inappropriate policies and directions and mechanisms of development programme implementation as the primary reasons for failure in delivering the meeting of

the many needs of rural communities. Yet, nothing significant has been achieved. The reality was that all successive governments' promises for increasing of spending on services were forgotten, the reverse was the concern, and eye-catching name boards and change of the titles of existing programmes was the popular tactic to mislead the masses.

The history of rural development and poverty alleviation in the so called Third World in general is a story of "broken-promises" and "betrayal" (Isbister, 2006), though hope and belief for a fairer society is still possible due to human potential if it is recognized and respected. The story of Sri Lanka has not been an exception at all. Why were the promises made on our political stage not kept? Was it a problem of resource allocation, inappropriate policies and programs or malpractice in policy and program implementation? These are all still unanswered questions. It could partly be the reasons of resource crisis, an increasing gap between the slowing of economic growth and increased social expenditure. Yet, in political debate, rhetoric was used to hide the crisis. The experience was that there were various strategies applied to hide the crisis so as to give the impression that something was happening. The governments could not do with or without it. As Ife (2006) so eloquently elaborates, such strategies normally result in rhetoric policy initiatives, public relations exercise with more style than substance, rhetoric policy strategies which give the impression that a lot is being achieved, rhetoric on "steps forward" or high-minded goals - social advantage, social inclusion, equity and access etc., perpetual succession of task-forces, working parties, commissions etc. taking a good deal of time and giving the impression that something is being done, repackaging of already existing programs under new catchy titles (for example, *Jansaviya* to *Samurdhi* and then *Divi Naguma* etc.) and attractively done policy publications were some relentless efforts used to hide the crisis and mislead the masses.

### **Need for an Alternative**

The crisis might have not been caused only by a problem of resource allocation, especially financial resources, to build a conducive living environment in the rural areas because, as was seen earlier, there have been some substantial efforts in both rural and regional development in general and poverty alleviation in particular down the decades since independence. The reasons for failure are believed to be associated with mechanisms for reaching out to rural communities. The crisis in the rural sector seems to be difficult to be satisfactorily resolved using current approaches to generating development at the grassroots communities, which involves too much state bureaucratic intervention, leaving the community a mere recipients of what is simply given, which in turn created a range of worsened problems such as inefficiency, malpractice, corruption, cronyism, nepotism etc. It has in general been identified as a common situation in the developing world, a misguided situation, particularly at the grassroots in the form of social and institutional structures, which have been decided for the people, as most appropriate mechanism for action towards enhancing the living standard of the rural masses (Kenny, 2006; Pawar, 2014). In a sense, our bitter experience is that it is an institution through which the political rhetoric of provincial and national stages is brought down to the grassroots (Ife, 2006). It is also intrinsically embedded with most, if not almost all, of the issues perceived above as causes for failures.

Therefore, there is a need for a genuine people-centred approach for effective poverty alleviation and rural development at the grassroots (Pawar, 2014; Cox and Pawar, 2010, Kortan, 1984). The suggestion is that alternative strategy built upon the principles of genuine community engagement, connection and inclusion has such potential. Community-centred development alternative, harmonizing economic and social aspects of

development with spiritual, environmental and cultural aspects of development, supported by strategies of growth with redistribution, for example appropriate social policy, and the direct involvement of people at the community level seem to be the answer.

It enables methodological prescription particularly to rural development in a national context as an integrative model for the direct involvement of people in the efforts that aim at their own welfare and wellbeing. It will be a process of planned social change designed to promote local level social development, incorporating all aspects of development, not only income poverty, as a whole in conjunction with a dynamic process of economic development. It enables a social investment approach to social policy and planning through the development of social and human capital to avoid possible distortions in development (Midgale, 1999 and 2019). This needs the deployment of a group of trained personnel to work with people diverting direct control of local level development from the hands of corrupt and avaricious local political allies to the people themselves.

Apparently, these goals are consistent with those of social work training programs, we have already planned and are about to deliver soon in the University of Peradeniya (Gamlath, 2019), for the first time in the country's entire University education system, promoting skilled human resource contributions to planned social, economic, and institutional change with a view to improving the lives of rural individuals and their families. The values, principles and codes of conduct of the alternative approach we aspire to are also consistent with those of social work, participatory democracy (self-determination), social justice, promoting and protecting human rights, accepting and respecting all forms of diversity, gender equality, cooperation, investment in human resources, empowerment, and the fulfilment of individual potential (Gamlath, 2015 and 2019)

### **A Paradigm Shift**

If we assume that, for most of history, all people's needs were met at community level, through social institutions like the clan, tribe, various forms of family and other community-based structures, then the other sectors must be seen as recent initiatives arising from the failure of traditional structures to meet many older and some newly emerging human needs. The State sector is one such dominant recent initiative.

In modern society, the state is very significant because of the power and legitimate role it has over resources to provide services for the welfare of its people so that modern governments are identified with the role of welfare service provider. Yet, while governments are in general terms the great providers, their ability to provide for certain sections of the population has always been a question. On the other hand, social and welfare workers often find their practice in government agencies somewhat frustrating because of numerous red-tape obstacles and interferences. Even though the regular flow of public money offers some stability to the programmes, there is some perceived inherent inflexibility in these settings such as strict laws and regulations that are inflexible and, are difficult to change even if the need arises. Highly structured budgeting and auditing systems and cumbersome civil service systems were also identified as causes for slowing-down the systems of service provisions. Again, these systems are frequently subject to political manipulations. Financial support and programme development are significantly influenced by a changing political climate. Those who carry out these programmes, especially frontline workers, have limited opportunity to influence these structures and funding.

Overall, the implications of rigid bureaucratic structures and standardized approaches, lethargy and lack of commitment to service users, and corruption etc. are widely recognized limitations of government service provisions. Under such circumstances of diminishing effectiveness of public sector agencies as the great provider for the welfare of people, while most of these services are not attractive to the profit-oriented private sector, the community sector, which is widely recognized as the third sector, being alternative to public and private sectors, seems to be emerging as a logical alternative to government intervention in grassroots level development programs and service delivery systems.

One may however argue that there are several reasons, for this not to be the most appropriate practical alternative because, in most instances in contemporary society, the degree and rate of social change has destroyed traditional community structures, and more often created social conditions in which communities are unable to respond adequately to the range of required services. Again, because of the conditions of entrenched poverty, exclusion and marginalization, people become depressed and lack the ability to collectively build the necessary community-based institutional responses for the needs. Nevertheless, it has been widely claimed that in none of these situations the potential contribution of local communities is lost. It is always a potential that it can be catalyzed and revitalized through community outreach and genuine engagement efforts (Gamlath, 2018).

However, the role of public sector contribution cannot be completely ignored. In many situations, even if the community sector has emerged as the viable alternative, in most places especially in the rural areas, it should still be in partnership with governments as the public sector still plays a major role in financial resource mobilization (Gamlath, 2018). Thus, the emergence of a third sector does not mean that the significance of the public sector has completely diminished. Again, in a sense, the recent experience is that the role of public sector in social development in developing countries has changed as a result of the influences of a “thriving civil society” in the rapidly interconnected world through positive globalization trends and effects.

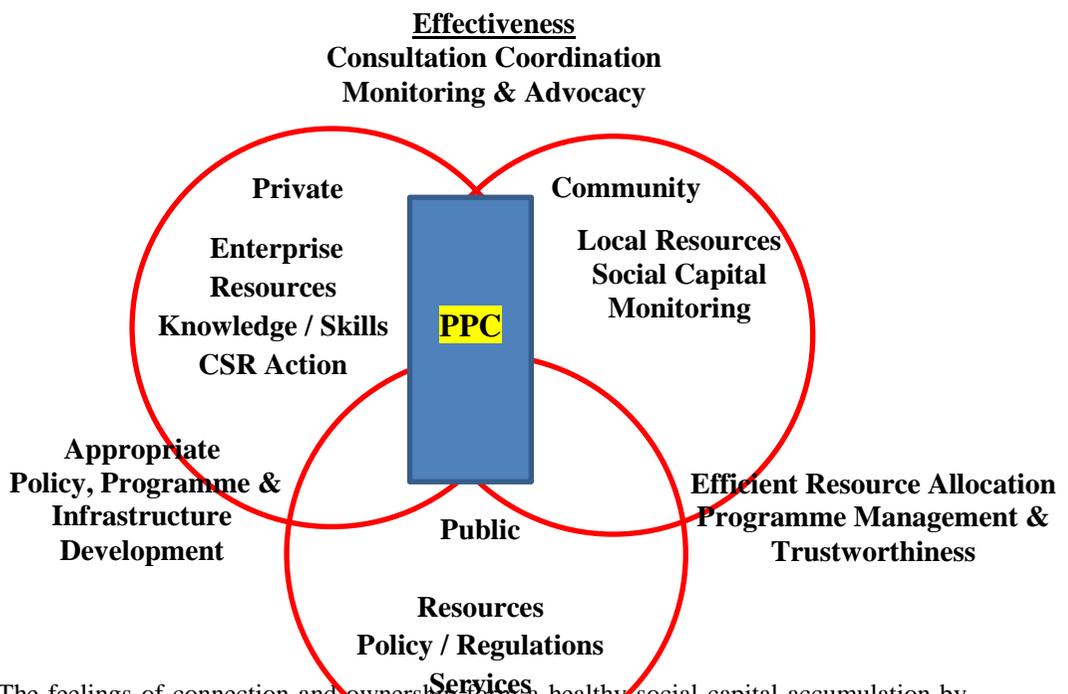
The success of new movements like the Corporate Social Responsibility (CSR) programmes in various places in the developing world, indicate that even the private sector can step in and contribute to the community-based partnerships of Public, Private and Community (PPC). They possess both human and material resources to offer effective strategic alternatives and reach out and genuinely engage the community, help them, empower them and make them capable of helping themselves.

As depicted in Figure 2, it enables a model, “Paradigm Shift”, from bureaucratic and political elitism to the recognition of people’s capacities, potentials, power and centrality; and, from top-down, public- sponsored directions to rural development and poverty alleviation to bottom - up, community-based, participatory direction incorporating the voices of the ordinary people. It enables converting “fancy policies” from books into “genuine, pragmatic policy practice / action with peoples’ active participation and incorporation of local resources, processes and procedures. It promotes the vision that any effort for enhancing the quality of the lives of local people needs to be of the people, for the people and by the people.

Figure 02 illustrates an integrated framework for poverty alleviation and rural development which incorporates the strengths of the private, public and community sectors. The biggest and most important strength of this model is the involvement of the

community sector as the central mechanism of overall poverty alleviation programme. While public and private sectors have an essential role to play, especially in bringing in important financial resources, knowledge and skills, expert consultation, sophisticated planning and implementation techniques, contributions of sponsorships and social responsibility obligations etc. the community sector becomes the central element in this model through local resource contributions and social capital mobilization enabling productivity increase in economic capital and action etc. Most importantly community injects to local action the feeling of connection and ownership so that the entire community takes over the action into their hand as they become aware that it is of them, by them and for them.

**Figure 2: Public Private and Community (PPC) Partnership Model**



The feelings of connection and ownership form a healthy social capital accumulation by which means mutual trust and bonding is built within the groups which in turn strengthen productive assets, for example micro credit facilitation, collateral among each other, caring and sharing, feelings of safety and security increasing risk taking capacity etc., for their own benefits. Further, the community can play an important role as a catalyst and watchdog to ensure that the government performs effectively and efficiently, providing for meeting the societal expectations and the obstacles of bureaucratic red-tape and rigidity no longer hinder the intended outcomes. The causes of the overall ineffectiveness in the past (Figure 1) are addressed so that the history of relative failure in rural development and poverty alleviation in Sri Lanka will not be repeated.

The core commitment to such a poverty alleviation strategy enables creating a conducive environment which helps people overcome the conditions of poverty and rise with personal progress. A conducive working environment enables proper planning of intervention to address (1) extreme poverty head-on in its pockets; (2) moderate poverty advocating for integrating social and welfare policies into social planning and development; and (3) relative poverty engaging national and global efforts promoting human rights and social justice and equality principles in economic development.

Overall, this three-way intervention strategy seems to be predominantly a people-centered approach to see a community free of poverty in its all forms. In that, strategic poverty alleviation intervention engage people at three different levels, for example, individual and family, small groups and community and help people deal with personal and social living conditions that cause poverty. In addition, public intervention at the micro level, especially through policy advocacy, takes a vigorous approach of integrating social planning into growth focused economic development for achieving the goals of social development.

### **Conclusion**

Sri Lanka's long history as a 'test case' of the effective direct public intervention in income poverty and its anti-poverty measures goes back to the British colonial period. All successive governments since independence continued these policies and, as a result, these initiatives contributed to significant reduction in the poverty rate in the country, for example, by 2016, it declined to a one digit figure from a staggering double digits rates up until the first decade of the 21<sup>st</sup> century. Triggered by the curious concern based on the findings of an in-depth qualitative study of extensive discussions, focused groups, observations and case studies on poverty levels and standard of living carried out in seven different rural locations, a critical discussion on the country's history in both poverty alleviation and rural development efforts and the relative ineffectiveness of such efforts in improving the living standards among rural communities was attended. It enables an exploration of the claim that poverty in the country is almost given attention at a manageable level is an ambitious exaggeration. It is in fact under control, if, as the study convinced, if only in terms of income poverty. Yet, it is also convincingly understood in the study that income poverty is simply just one face of many different faces of poverty. If the key purpose of effective poverty alleviation is improvement of the living standards of the poverty stricken people. Any programme aimed at poverty alleviation needs to take an approach to attack all aspects of poverty, not only income poverty.

This study therefore concludes that the key purpose of poverty alleviation should be improving the quality of living and if that has not happened, the claim for declining poverty rates is invalid. The main reason for this unacceptable claim is attacking poverty with a focus on income deficiency. Yet poverty has many difference facets or faces and attacking the overall situation of poverty means the effort to improve the quality of life.

In this task, the community needs to be the central focus and key partner of any poverty alleviation effort. Such a partnership with a strong community-centered approach for reaching the people first and then genuinely engaging, connecting and including them in whatever effort being made for their own benefit has the potential to create an enabling environment where an improvement in overall living standards among rural communities can be achieved. It will also enable a paradigm shift from bureaucratic and political elitism to the recognition of people's capacities, potentials, power and centrality; from a top-down, public-sponsored direction to rural development and poverty alleviation to a

bottom - up, community-based, participatory direction incorporating the voices of the ordinary people.

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## Book Review

**Tea & Solidarity - Tamil Women & Work in Postwar Sri Lanka**  
**Mythri Jegathesan**  
**University of Washington Press. 2019**  
**261 pages (Hardcover)**  
**ISBN: 978-029-57-4565-7**

**Reviewed by Kowsalya Duraisamy<sup>37</sup>**

To begin this review, as a social anthropologist, I trust it would be best to start from the cover picture of this book, which is thought-provoking. The author has wisely chosen an image which is intrinsically Sri Lankan in identity, the popular Sigiriya woman painting with a few magnificent changes to illustrate the importance which ought to be given to the tea estate women's labor to be recognized as same as the Ceylon tea in the international market: The picture depicts the Sigiriya woman as pregnant with a basket hanging on the back; one hand touching the pregnant belly and the other holding tea leaves. I can assure that this picture will be of special focus to anyone reading this book.

This work claims to be a feminist ethnography that approaches social and work related concerns of tea plantation women in Sri Lanka in the aftermath of the twenty-six year old internal ethnic war. Although, Mythri Jegathesan, the author of this insightful and thought-provoking book was born and raised in the United States of America, she proves to be a person with unfading values of her hereditary connections to Sri Lanka that she received from her parents.

In the preliminary pages of this book, along with a set of abbreviations, the author provides readers also with an abbreviated transliteration guide with important examples of Tamil consonants to make the reading easy throughout the book. In addition, the author writes in first person and adds a number of personal experiences recalling significant experiences she underwent during her stays in Sri Lanka within the ten year period spanning between 2008 and 2017. This style makes her ethnographic writing rich and fascinating. This also helps the readers to find it easy and interesting to read and understand until the final page of the book.

I am sure that anyone who starts reading this work would pause and think for a moment about the link between the tea plantation women and the postwar Sri Lankan context that the author intends to establish. However, there is no doubt that she gradually but steadily directs the readers through the paths that lead to the justification of studying this vulnerable group of females in the postwar context through the examples of how the plantation Tamils, especially the women from this community, have been affected by the bitter consequences of the war. In this course, she is extraordinary in the way she links the statement from the parliamentary speech of the then president Mahinda Rajapakshe, "we have removed the word minorities from our vocabulary. No longer are the Tamils, Muslims, Burghers, Malays and any other minorities. There are only two people in this country. One is the people that love this country. The other comprises the small group that has no love for the land of their birth. Those who do not love the country are now a lesser group." Yet, as the author observed in her Anthropological study the immediate aftermath of the war, "the minorities were anxious about their future in the country. When would the state of emergency, constant surveillance and militarization of civil society cease? Would demands for patriotism deny expressions of cultural difference, struggles for equal rights, and spaces for political dissent? Is the love of one's country or the art of politics, for that matter, so simple? What is the fate of minorities whose obligation is and love of their home are complicated and entangled in histories of oppression, trauma and loss?" (x).

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Giving a summarized review of all chapters in this book, I could state that in the chapter one, titled “Productive Alternatives”, the author gives a general introduction to Hill Country Tamils and the requirements for methodological alternatives to study the estate community. Here, she recommends feminist methodologies and a decolonizing approach as the alternatives even though she accepts that these are neither perfect nor the only standard methods that serve the purpose. Chapter two discusses the future career aspirations of plantation youths outside plantations with realistic examples from the lives of the Kirkwall estate workers with whom she maintained very close relations during the course of this study. She also explains how the Tamil language was used by the British planters as a means to end where they had to command the coolies for a profitable production process. In this section, she stands exceptional in the way she utilizes drawings of estate youths as visual representations to analyze their job inspirations and connected socio-economic and infrastructural issues in the estate sector.

“Living the wage”, the third chapter, examines wage related concerns throughout history and how their lower wages forced the negotiation at their life choices and how it negatively impacted their life conditions. Specifically, she highlights how it fails in satisfying gendered requirements, commitments and obligations of the estate women. In the fourth chapter, the author conceptualizes the understanding of *ūr* (one’s own village) under different themes like defining the boundaries of estates as *ūr*, social life extended out of their line rooms and their preference to be connected to Sri Lanka over India, which is their homeland. In addition, she describes line rooms on estates as living artifacts and material evidence of issues connected to landlessness by the marginalized categories of people. She discusses the spatiotemporal fluidity of locating the *ūr* among estate sector people in detail with important examples from her discussions with men and women in Kirkwall.

Reflecting the estate worker women’s fate to be born and die as laborers, the author names the fifth chapter “from the womb to the tomb”. It is apparent that although, this phrase has been often used by the estate planters and superintendents to mean that they take care of estate laborers from their birth till death, the author strategically uses this phrase to counter argue this meaning. In this section, she narrates the tea estate women’s desire and sacrifices for recognition of their social roles as mothers, wives and caregivers in the family front and as productive workers on tea estates. She also gives an account of forcefully muted reproductive capacities and embodied experiences of estate women as a means to explain their social vulnerability as women.

In this way, reflecting the estate sector women’s pain of being vulnerable and controlled by external forces to forcefully get sterilized, the author reminds me of the work of Daniel Bass<sup>38</sup> that I found very interesting to read a few years back. However, I feel she is very unique in her words and extraordinary in the feministic way of conceptualizing this problem. In my point of view, she differs from Daniel Bass and others through surpassing the ethnic framework of this problem set already by them; rather, her approach calls for the attention of those who believe in feminism and social activism. Through the words “stories about Tamil women being carried in the dozens by tea trucks to abandoned buildings to get sterilized against their will circulate and shock audiences with their exposure of abuse, rights violations, and stripped human agency” (33-34), she adds feminist emotions to the humanistic understanding that anyone could have on the matter of

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<sup>38</sup> Bass, D. (2008). Paper Tigers on the Prowl: Rumors, Violence and Agency in the Up-country of Sri Lanka, in *Anthropological Quarterly*. Vol. 81. No.1. pp.269-295.

the planned process of ethnic cleansing in this community. Moreover, she significantly adds to the attributes of other writers by shedding light on the connection between the economic vulnerability of this community and the sterilization process by shockingly stating that estate sector people favored this method of contraception as they were provided with insignificant amounts of monetary incentives.

In the sixth chapter, she elaborately explains the work mobility of estate women that extends beyond plantations. She points out the work difficulties and insecurities of their jobs, dignity, health and wellbeing in the capital city and in other urban areas. Highlighting the death of two estate sector young girls aged thirteen and fourteen who worked as domestics in Colombo in 2009, the author poses several unanswered questions to the readers to rethink the need for reformation of discriminatory regulations that work against the estate sector people in Sri Lanka.

The last chapter examines the estate sector women's contribution to development at a large level exemplifying the feministic involvements of these women in two selected initiatives to organize estate women's labor in both formal and informal work sectors. In conclusion, she strongly recommends the need for the Sri Lankan tea industry and related organizations to take into account the labor aspirations and desires of the estate community as a national minority in the country. She also calls for action that promotes policies to reconfigure the plantation labor to make the estate women's work happy, secured and recognized both on the estates and beyond.

In all these chapters, the author is brilliantly effective in the way she handles case studies and anecdotes to express a number of integral themes of her attention that have shaped the content of this work: Political abundance of estate Tamil communities; socio-economic insecurities of girls and women working as domestic servants in Colombo; estate women's socio-economic contribution to their families that often go unnoticed and unrecognized; wage related issues; and, hill country Tamils' desire for respect and dignity in the plantations' imperial, residential and industrial landscapes and postwar socio-economic and political reformation fronts.

Overall, I see that the author is strong and successful in communicating the estate workers' battle for their identity as a community and their struggle for upward social mobility from the hitherto dehumanizing "coolie" identity, to the readers. She uses feminist and humanistic perspectives to show the constraints which prevent plantation people building solidarity and earning a shared victory in an unstable historical environment that surrounds them up to the present days. Taken as a whole, I am convinced that the author is very successful in justifying her comprehensive answers to her question posed in this work i.e. "how Hill Country Tamil women and their families strive to create a sense of home in a country that was built and sustained through their labor?" (11)

### **Editorial Policy and Submission Requirement**

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