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Accepted for publication in Accounting, Auditing and Accountability Journal.

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<https://doi.org/10.1108/AAAJ-11-2024-7547>



**COUNTER-ACCOUNTS OF THE ABSENT STATE: ACCOUNTING
FOR VIOLENCE, SILENCE, AND RESISTANCE**

Journal:	Accounting, Auditing & Accountability Journal
Manuscript ID	AAAJ-11-2024-7547.R2
Manuscript Type:	Research Article
Keywords:	Accountability, state informality, civil society resistance, Covid-19, Marginalisation, Sri Lanka

COUNTER-ACCOUNTS OF THE ABSENT STATE: ACCOUNTING FOR VIOLENCE, SILENCE, AND RESISTANCE

Abstract

Purpose – This paper examines the gap between idealized accountability and governance realities during crises, focusing on Sri Lanka’s mandatory cremation policy amid COVID-19. It shows how states exploit crises to entrench informality, evade accountability, and marginalize vulnerable groups.

Design/methodology/approach – Drawing on Ananya Roy’s concept of state informality, the paper traces how the Sri Lankan state bypassed legal and scientific norms, framing an exclusionary directive as public health policy. A qualitative case study approach analyzes government statements, legal texts, media, and social media to examine how the cremation mandate was constructed, contested, and overturned.

Findings – The policy enabled authoritarian consolidation through informality, disproportionately targeting Muslim and Christian minorities and deepening existing inequities. However, civil society mobilized counter-accounts—via protest, legal action, and transnational advocacy—reclaiming democratic space and prompting the policy’s reversal.

Practical implications – Policymakers must recognize the dangers of informal rule during emergencies. Transparent, inclusive governance is vital to preventing discriminatory crisis responses.

Social implications – The case highlights civil society’s role in resisting authoritarianism and reasserting accountability in times of crisis. Civic voice and solidarity are key to defending democratic values.

Originality/value – The paper theorizes *dissonant accountability* to show how crises both dismantle and provoke new forms of accountability, especially in postcolonial contexts.

Keywords – Accountability, State informality, Civil society resistance, COVID-19, Marginalization, Sri Lanka

I. Introduction

On a December morning in 2020, the Sri Lankan government ordered the cremation of a 20-day-old Muslim infant, Shaykh—an act carried out without the family's consent, in defiance of their religious beliefs, and absent any legal or scientific justification. This was no bureaucratic mishap or isolated failure of public health policy. It marked a decisive moment in a broader pattern of crisis governance—where emergency is weaponised to consolidate state authority, sidestep formal accountability, and target subaltern communities. What began as a COVID-19 directive quickly escalated into a national and international controversy, resonating through courtrooms, mosques, civil society networks, and global human rights platforms. Interfaith protests, transnational campaigns, and poignant gestures—such as the tying of white cloths to cemetery gates—collectively challenged the state's narrative and refusal to acknowledge dissent. In this charged terrain, accountability did not vanish; it was reconstituted as a contested space of meaning, legitimacy, and resistance. This paper examines how crisis becomes a mode of rule—obscuring accountability, erasing minority rights, and legitimising state violence—while arguing for the urgent need to theorise the interface between accountability and political struggle, a space largely underexplored in current scholarship.

We ask a central question: How is accountability subverted through state-imposed informality during crises, and how do marginalised communities mobilise counter-accounting to reclaim democratic space? We introduce the concept of dissonant accountability to theorise this dynamic: a condition where official claims of scientific rationality and public good collide with the lived experiences of exclusion, trauma, and resistance. Dissonance signals a rupture—between what the state says it is doing and what subaltern publics endure in practice. It highlights the affective and political tensions that arise when formal structures of accountability are weaponised not to serve, but to silence. This framing invites a rethinking of accountability not merely as institutional transparency or procedural compliance, but as a contested and relational practice—one shaped by power, voice, and the capacity to be heard. In times of crisis, accountability is not absent but disarticulated and reassembled in uneven and insurgent ways.

Our theoretical foundation draws from Ananya Roy's (2005, 2009) concept of state informality, which reconfigures how we understand governance and rule. For Roy, informality is not peripheral to the state; it is central to its functioning. Informality allows the state to selectively suspend legal and scientific norms, to govern through exception rather than deliberation. It is not the breakdown of formal governance but its strategic mutation. The cremation policy in Sri Lanka exemplifies this logic: the identities of decision-makers were withheld, no scientific consensus was presented, and legal checks were bypassed. Informality thus became a means of obfuscating responsibility, concentrating power, and creating zones of exception where minority rights could be violated under the pretext of crisis response. Roy's notion of the *politics of un-mapping* is particularly salient here—it reveals how the state reconfigures spaces and populations to be governed differently, often without accountability. In this case, the Muslim and Christian dead became political subjects through whom broader structures of exclusion and majoritarian dominance were enacted.

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To theorise how subaltern groups respond to state erasures and the dismantling of formal accountability, this paper is explicitly situated within the emerging fields of dialogic and counter-accounting—critical strands of research that remain in their intellectual infancy. While these frameworks (Brown & Dillard, 2013; Dillard & Vinnari, 2019; Tanim et al., 2020; 2023; Himick & Vinnari, 2023) offer profound challenges to hierarchical and technocratic models of accountability, their analytical reach is still developing, particularly in postcolonial and crisis contexts. Dialogic and counter-accounting propose that accountability must not only include marginalised voices but be fundamentally reshaped by them—through practices rooted in memory, affect, resistance, and situated knowledges. However, much of the existing literature remains confined to cases where dialogue is institutionally permitted—in participatory budgeting forums (Kuruppu et al., 2016), CSR engagements (Clune and O’Dwyer, 2020), or multilateral development projects Ang and Wickramasinghe, 2023) —spaces where deliberation, though constrained, is at least formally enabled.

This paper intervenes by extending these literatures into zones of structural foreclosure, where engagement is not simply constrained but categorically denied. In such conditions, counter-accounting does not proceed through institutional mechanisms but through symbolic, embodied, and transnational modes of resistance. From white-flag rituals and interfaith legal appeals to online testimonies and coordinated global advocacy, these acts are not merely reactive—they are constitutive. They form alternative infrastructures of accountability, forged in contexts where formal systems have collapsed into violence or silence. These practices demonstrate that dialogic and counter-accounting are not solely institutional aspirations; they are insurgent civic enactments, born not in the presence of the state, but in its retreat, its failure, or its repression. By theorising these practices as constitutive forms of public accounting, this paper pushes the boundaries of the field, calling for a deeper engagement with the politics of absence, affect, and symbolic rupture as legitimate—and vital—dimensions of accounting scholarship.

Our analysis also engages with the notion of *programmatic politics* (Kitschelt, 1995), which highlights how governments instrumentalize technocratic discourses to advance ideological agendas under the guise of neutrality. In Sri Lanka, the mandatory cremation policy was publicly framed as a scientifically necessary public health measure, yet it functioned to entrench Sinhala-Buddhist majoritarianism. This dynamic reflects broader critiques of postcolonial crisis governance, where bureaucratic legacies inherited from colonial rule are not discarded but selectively repurposed to uphold exclusionary state agendas (Wickramasinghe et al., 2004; Alawattage & Azure, 2019; Ang & Wickramasinghe, 2023). Crucially, we argue that *state informality* operates in tandem with programmatic politics by enabling the selective suspension or circumvention of legal, scientific, and constitutional norms. While programmatic narratives provide ideological cover, informality supplies the operational flexibility—allowing states to obscure decision-making, evade accountability, and govern through exception. In this interplay, publics become both *hyper-visible* as objects of securitized control and *invisible* as political subjects without voice or recourse. Together, these dynamics transform accountability from a procedural mechanism into a terrain of political struggle—where meaning, legitimacy, and participation are not guaranteed, but continuously contested and redefined.

Methodologically, we employ a qualitative method (Miles et al., 2020) leading to an interactive approach to documentary analysis of government communications, court documents, press coverage, social media discourse, and advocacy material. This allows us to trace how the cremation policy was constructed, justified, and resisted. Following Yu (2021), Graham *et al.* (2023), and Twyford (2023), we approach public discourses not as peripheral or anecdotal, but as critical sites where accountability is negotiated—where silence is broken, narratives are contested, and new grammars of justice are formed. By analysing these discursive practices, we illuminate how civil society actors performed acts of counter-accounting that ultimately led to the reversal of the cremation policy in early 2021. Our methodological orientation is thus both empirical and epistemological—it treats data not merely as evidence but as a site of social and political production.

This paper makes three original contributions. First, it extends accountability studies in postcolonial governance by theorising informality as a purposeful mode of rule rather than a failure of governance (Roy, 2009; McFarlane, 2012; Alawattage & Azure, 2019). Second, it advances dialogic and counter-accounting theory by exploring how accountability is reassembled through resistance, protest, and affective solidarity in the absence of formal mechanisms. Third, it introduces the concept of dissonant accountability to capture the affective and symbolic dimensions of subaltern resistance—highlighting how crises generate not only state responses, but counter-publics that demand to be heard, counted, and remembered. Together, these insights reposition accountability as a political, relational, and contested practice, with profound implications for governance in crisis-ridden, postcolonial societies.

The remainder of the paper is structured as follows. Section 2 outlines the theoretical framework, integrating insights from state informality, programmatic politics, and dialogic and counter-accounting. Section 3 details our qualitative methodology and data sources. Section 4 presents the empirical analysis of the cremation policy and the multifaceted resistance it provoked. Section 5 situates our findings within broader debates on accountability, governance, and resistance. Finally, Section 6 reflects on the theoretical and practical implications of our study, particularly for how accountability might be reimagined in contexts where the state speaks in the name of the public, while silencing the public itself.

2. Towards a Theoretical Framing

2.1 On Accountability

Accountability is widely positioned as a cornerstone of good governance, grounded in principles of transparency, answerability, and oversight. Yet, in practice, accountability is neither universal nor apolitical. As the literature suggests, it is historically shaped, context-dependent, and often reconfigured during crises to consolidate authority rather than to protect public interest (Parthasarathy, 2015; Sargiacomo, 2015; Alawattage & Azure, 2019; Ang & Wickramasinghe, 2023; Agyemang et al., 2023; Lapsley & Miller, 2024). In postcolonial states, whose bureaucratic architectures remain marked by colonial legacies, this malleability becomes especially pronounced, as governments adopt formal accountability rhetoric while deploying practices that serve exclusionary ends (Wickramasinghe et al., 2004).

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A foundational distinction can be made between *functional* and *social* accountability. Functional accountability relies on formal mechanisms—audits, reporting, regulatory compliance—that prioritize efficiency, control, and measurable outputs (Ahmed et al., 2023; O’Dwyer & Unerman, 2007). It projects technocratic legitimacy, but often sidesteps questions of justice, equity, and participation. In contrast, *social accountability* emphasizes civic engagement, voice, and contestation. It demands that institutions be answerable to citizens, particularly those marginalized by state action, and seeks to reconstitute accountability as a relational, participatory practice (Malena et al., 2004; Dillard & Vinnari, 2019). Crises expose and intensify the tensions between these two forms. The COVID-19 pandemic, for example, laid bare the failures of functional accountability in contexts of systemic neglect and privatized care. Across countries like Canada, Australia, the U.S., and China, technocratic systems failed to prevent avoidable deaths or ensure transparency (Yu, 2021; Twyford, 2023; Graham et al., 2023; Moerman & van der Laan, 2022). These failures were not merely operational—they were political. By foregrounding performance metrics and procedural compliance, states deflected scrutiny from structural harms. As Yu (2021) poignantly argues, accountability must go beyond formal records to engage with mourning, memory, and the socio-affective costs of state action and inaction.

Social accountability has the potential to challenge exclusion, especially where formal systems fail. It invites democratic claims, resists technocratic closure, and amplifies public voice. Yet in postcolonial and authoritarian settings, emergency powers, securitization, and repression often render participatory mechanisms hollow or inaccessible. In such contexts, accountability is reconstituted not through state structures but through grassroots resistance, transnational solidarity, and symbolic action. Dialogic and critical accounting scholarship provides a valuable lens to theorize these practices, reframing accountability as a contested political terrain rather than a neutral procedure. Dialogic accounting foregrounds pluralism, dissensus, and counter-narratives from those excluded from formal deliberation (Dillard & Vinnari, 2019). Central to this is the *counter-account*—a disruptive narrative that challenges dominant claims to legitimacy and exposes how state-sanctioned metrics justify exclusion (Himick & Vinnari, 2023). These accounts are embodied, affective, and insurgent. While dialogic and counter-accounting have gained traction in development contexts (Tanima et al., 2020; 2023), their relevance in crisis governance remains underexplored. This paper extends that frontier by showing how counter-accounts emerge where the state retreats, represses, or silences—through rituals, protests, testimony, and symbolic rupture that resist erasure and demand recognition.

To unpack these dynamics, as we elaborate below, we pay attention to the intertwined roles of *programmatic politics* and *state informality*. Programmatic politics refers to the deployment of technocratic discourses—such as public health or economic necessity—to advance ideological agendas under a veneer of neutrality (Kitschelt, 1995). In Sri Lanka, as will show later, the mandatory cremation policy was framed as a scientific imperative, while functioning to entrench Sinhala-Buddhist majoritarianism. This reflects a broader postcolonial pattern, where colonial bureaucratic tools are repurposed to uphold exclusionary state projects (Wickramasinghe et al., 2004; Alawattage & Azure, 2019). As we highlighted previously, we argue that while programmatic narratives supply ideological cover, informality provides the operational means—allowing states to suspend rules, obscure decision-making, and evade institutional accountability. This synergy produces publics that are

simultaneously *hyper-visible* as subjects of control and *invisible* as rights-bearing citizens. Together, these dynamics convert accountability from a governance mechanism into a field of political struggle—where meaning, legitimacy, and participation are not given, but continuously contested. The next two subsections explore these dynamics in detail.

2.2 Social Accountability in Programmatic Politics

Social accountability, while an aspirational ideal of participatory governance, is highly susceptible to manipulation by governments. One of the most insidious ways in which governments undermine social accountability is through the deployment of programmatic politics. Unlike clientelism, where there is a direct exchange of goods or services for political support, programmatic politics operates at a systemic level. It involves crafting policies and political narratives that appear technocratic or broadly beneficial but are, in fact, designed to disproportionately privilege dominant groups while excluding or marginalizing others (Kitschelt, 1995). This strategy allows governments to advance political agendas under the guise of necessity, creating barriers to meaningful civic engagement and democratic participation.

In postcolonial contexts, programmatic politics often manifests through policies that entrench majority dominance and further disenfranchise historically marginalized groups. For instance, during public health crises or economic downturns, governments frequently frame exclusionary policies as essential responses to pressing challenges. These policies are designed not only to address the crisis but also to strengthen the position of dominant groups, all while sidelining vulnerable populations. Such tactics enable governments to consolidate power, suppress dissent, and avoid engaging with communities most affected by their policies. For example, in Sri Lanka, the mandatory cremation policy during the COVID-19 pandemic was framed as a public health necessity. However, it disproportionately targeted Muslim and Christian minorities, violating their religious rights and further marginalizing these groups.

The framing of discriminatory policies as technocratic solutions exploits the perceived neutrality of functional accountability mechanisms. By emphasizing compliance with rules or efficiency metrics, governments obscure the social injustices embedded in their policies. This selective use of programmatic politics undermines social accountability by silencing marginalized voices and creating an environment where the public is excluded from governance decisions that directly impact them (Spivak, 1988). Postcolonial states, where power imbalances are deeply rooted in colonial histories, are particularly vulnerable to these dynamics. Marginalized groups often lack the resources, institutional access, or political power necessary to challenge exclusionary policies, making them easy targets for manipulation.

Contrary to the notion that marginalized groups are passive recipients of such policies, this study explores how critical dialogic accounting can empower these communities to challenge programmatic politics. By providing a framework for marginalized groups to produce counter-narratives and demand accountability, dialogic accounting enables collective resistance to exclusionary practices (Brown & Dillard, 2013; Cooper & Lapsley, 2021). Such resistance can catalyse structural governance reforms, as evidenced by the eventual reversal of Sri Lanka's

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mandatory cremation policy. This study extends the growing body of literature that positions social accountability not merely as a tool of governance but as a site of contestation where marginalized communities actively shape the terms of engagement (Alawattage & Wickramasinghe, 2009).

Through the mobilization of counter accounts, symbolic protests, legal challenges, and transnational solidarity campaigns, programmatic politics can be revealed not as an unavoidable technocratic solution, but as a strategically orchestrated form of rule. Dialogic accounting challenges the narratives of inevitability embedded within crisis management discourse. It disrupts the epistemic privilege that governments claim through metrics and professional expertise, foregrounding instead the situated knowledge and lived experiences of those directly affected. In doing so, it repositions social accountability as a form of political praxis, where knowledge and resistance coalesce to contest exclusionary governance.

2.3 State Informality as an Alternative Governance Mechanism: The Challenge and the Way Forward

The erosion of social accountability is further enabled by the strategic deployment of state informality—a governance mechanism through which governments bypass formal accountability structures to achieve political objectives. State informality refers to the use of unregulated and non-systematic practices by governments to govern populations or advance specific goals (Roy, 2005; McFarlane, 2012). Traditionally associated with informal labor markets or territorial governance, informality has increasingly become a tool for political manipulation, especially during crises. By circumventing formal legal frameworks, governments can implement policies without subjecting them to the scrutiny of either functional or social accountability mechanisms.

In moments of crisis, state informality becomes particularly potent. The urgency of crises, such as pandemics or natural disasters, allows governments to justify informal practices as pragmatic solutions necessary to address immediate challenges. These practices create a “grey zone” where the boundaries between legality and illegality are blurred, enabling states to exercise significant control while evading accountability (Bénit-Gbaffou, 2018). Roy’s (2009) concept of the “politics of un-mapping” offers a compelling framework for understanding how state informality functions as an alternative governance strategy. According to Roy, the absence of formalized knowledge or regulation creates governable spaces where marginalized populations can be controlled with minimal resistance. This contrasts with Foucault’s assertion that knowledge is power; in Roy’s framework, it is the lack of formal knowledge and the ambiguity of governance structures that enable control. In crisis situations, this lack of formal regulation is presented as flexibility or expediency, allowing governments to manipulate public norms and expectations. The result is a governance system that appears responsive while systematically undermining democratic accountability and transparency.

Social accountability, in theory, promotes participatory governance by facilitating open dialogue between citizens and the state (Frey-Heger & Barrett, 2021; Ahmed *et al.*, 2023). It seeks to democratize decision-making, allowing historically marginalized groups to demand justifications for state actions. However, when governments employ informality as a

governance tool, these mechanisms are subverted. By presenting selective, fabricated accounts, states create a paradoxical situation: social accountability mechanisms are co-opted to legitimize actions that directly undermine participatory governance. This dynamic is exacerbated during crises, where the urgency of the moment provides a pretext for suspending or weakening formal accountability structures. States can justify exclusionary policies as necessary responses to urgent circumstances, framing their actions as pragmatic solutions while marginalizing those most affected by these decisions.

The deployment of state informality poses a formidable challenge to the principles of social accountability, particularly in postcolonial settings where governance systems are historically shaped by entrenched power hierarchies. While social accountability aspires to foster transparency, civic engagement, and democratic governance, state informality enables governments to obscure their intentions and fabricate narratives to justify their actions. This distortion of accountability is especially pronounced in contexts where marginalized communities already face systemic exclusion, as the state leverages informality to sideline these groups while maintaining a facade of legitimacy (Spivak, 1988).

In postcolonial societies, where governance practices are often inherited from colonial bureaucracies, the use of informality amplifies existing inequalities. Marginalized communities are frequently excluded from formal decision-making processes and lack the institutional resources to contest state actions effectively. As crises unfold, the informal manipulation of governance mechanisms further entrenches these disparities. For example, the Sri Lankan government's mandatory cremation policy during the COVID-19 pandemic was framed as a public health necessity but disproportionately targeted Muslim and Christian minorities, disregarding their religious and cultural rights. This manipulation demonstrates how state informality not only bypasses formal scrutiny but actively undermines social accountability by excluding vulnerable populations from governance processes.

By reframing accountability as a politically contested and dynamic concept, this study contributes to the growing body of literature that critiques traditional hierarchical models of accountability and calls for a more counter-hegemonic perspective (Dillard & Vinnari, 2019; Ahmed *et al.*, 2023). In response to these challenges, critiques of conventional accountability frameworks advocate for shifting the focus from "accounting-based accountability"—which prioritizes quantifiable metrics like compliance and efficiency—to "accountability-based accounting", which emphasizes participatory processes and ethical considerations (Dillard & Vinnari, 2019). Dialogic accounting scholars have emphasized the need to amplify the voices of marginalized communities, not as passive spectators but as active participants in governance (Brown & Tregidga, 2017; Brown *et al.*, 2015). Critical dialogic accounting offers a mechanism for marginalized groups to produce counter-narratives, challenge the state's use of informality, and demand accountability for actions taken during crises (Cooper & Johnston, 2012). We argue that such alternative systems are essential for postcolonial societies, providing marginalized communities with the tools to localize strategies and develop rational justifications to counteract manipulative political agendas during precarious conditions. We extend this theoretical perspective by illustrating how marginalized groups in Sri Lanka used dialogic accounting to counter the politics of un-mapping and reclaim social accountability. Such resistance challenges the state's efforts to bypass democratic norms, demonstrating the transformative potential of dialogic accounting as a tool for justice and

equity in postcolonial governance settings. More specifically, we argue against the notion that marginalized groups are merely passive recipients of the manipulations by state-imposed informality. Instead, we highlight how these groups, as active agents, leverage critical dialogic accounting to resist and challenge the state’s informal governance practices.

2.4 Programmatic Politics and State Informality: A Synergistic Relationship

The convergence of programmatic politics and state informality forms a powerful mechanism that erodes democratic accountability and deepens social inequities. Programmatic politics, as Bardhan (2022) notes, advances exclusionary agendas under the guise of crisis management—framing policies as neutral, technocratic responses. State informality, in turn, enables these agendas to be executed through opaque, flexible, and often extralegal means (Roy, 2009; McFarlane, 2012). This synergy allows governments to sidestep formal scrutiny, entrench dominant interests, and marginalize dissenting voices (Bénit-Gbaffou, 2018).

In postcolonial contexts, this dynamic is particularly pronounced. Informal governance enables selective enforcement of laws, creating zones of ambiguity where accountability becomes conditional and negotiable. The mandatory cremation policy in Sri Lanka exemplifies this interplay: justified through public health discourse, it mobilized programmatic politics to cloak ethnonationalist objectives, while informality allowed the state to bypass due process and institutional challenge. This fusion exposes the limits of conventional accountability frameworks. Functional accountability, focused on procedural compliance, overlooks how power operates through informal channels. Social accountability, though more participatory in theory, is vulnerable to co-optation when crises normalize emergency rule and suppress civic engagement. Existing binaries between functional and social accountability thus fail to capture how these forms are simultaneously deployed and undermined in practice.

We argue instead for an understanding of accountability as a contested, dynamic field shaped by power and resistance. In this space, marginalized communities are not merely acted upon but act back—mobilizing counter-narratives and reclaiming accountability through dialogic practices (Brown et al., 2015; Brown & Tregidga, 2017). Crises, while exploited by states to expand control, also generate political openings. The resistance to Sri Lanka’s cremation policy revealed how informal governance spaces can become arenas of contestation, where alternative forms of justice and legitimacy are asserted. This theorization positions crises not simply as moments of breakdown, but as catalysts that expose the fragility of dominant accountability regimes. In pluralistic postcolonial settings, the interplay of programmatic politics and informality demands a rethinking of accountability—not as a static mechanism of governance, but as a relational struggle over meaning, power, and democratic possibility.

3. Methods: Unpacking Programmatic Politics in a State of Informality

3.1 Uncovering Counter-Accounts through Documentation

In interdisciplinary accounting research, especially amid crisis, authoritarianism, or postcolonial statecraft, documentary analysis serves not just as a substitute for fieldwork but

as a vital tool for engaging counter-accounts. When formal transparency is suspended or obscured, documents become contested sites where voice, suffering, and accountability are negotiated. Rather than treating them as neutral records, we read documents as discursive artefacts—spaces where power is both exercised and challenged (Gendron, 2009; Modell, 2009). This study uses documentary analysis to trace Sri Lanka's COVID-19 cremation policy as both a state technique and a site of civic resistance. Policy directives, press releases, petitions, advocacy letters, social media posts, and obituaries form a discursive archive through which subaltern voices contest official narratives of accountability. Deployed reflexively and with methodological pluralism, this approach reveals how accountability is articulated from below.

This approach is particularly suited to studying social accountability—practices initiated from below rather than imposed from above. When formal accountability mechanisms collapse or are captured, the documentary sphere becomes a key arena of struggle, where counter-accounts emerge through both formal and informal textual practices. Building on critical traditions in accounting, we do not treat documents as passive carriers of information but analyse their performative and rhetorical force (Flick, 2018; Yu, 2021; Graham et al., 2023; Twyford, 2023). Documents are thus understood not only as artefacts of governance, but as acts of governance and counter-governance—expressive of, and constitutive of, social struggle. This allows us to trace the fragile intersections where state rationalities confront civic resistance and to foreground the narratives, silences, and symbolic repertoires through which marginalised actors make themselves heard in the governance of crisis.

Our positionality—as researchers embedded in and shaped by the Sri Lankan context—further attuned us to these counter-narratives. We were not detached observers; we lived through the policy's consequences, and our readings were shaped by embodied memories, ethical discomfort, and political urgency. This insider-outsider position allowed us to recognise the subtle textures of dissent and the strategic use of language by those resisting erasure. Following Alvesson and Skoldberg's (2009) reflexive methodology, our analysis integrated collaborative interpretation, memoing, and iterative questioning to ensure critical distance even as we remained intellectually and affectively engaged.

Importantly, this documentary method allowed us to track the movement of the cremation policy from biomedical decree to political flashpoint—and ultimately to its revocation. In this journey, we identified the proliferation of counter-accounts that emerged in response to the policy's violence: appeals to religious freedom, constitutional protections, international human rights discourses, and culturally grounded demands for dignity in death. These counter-narratives, often marginalised in official archives, found space in letters, petitions, and diasporic media. By documenting these voices, we show how accountability is not only demanded through institutional procedures but also *performed discursively* by communities seeking recognition, redress, and justice.

3.2 Gathering the Data

To operationalise this approach, we drew on Miles et al.'s (2020) interactive model of qualitative research, following an iterative cycle of data collection, data display, data reduction, and conclusion drawing. These steps enabled us to make sense of how various

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actors—state authorities, health experts, religious institutions, civil society groups, and international organisations—responded to and contested the state's informal decision-making apparatus.

Our dataset comprises 117 documents collected based on their relevance, spanning March 2020 to May 2022. The sources include:

- National and international media reports (print and digital)
- Television broadcasts and online panel discussions
- Blog entries and public commentary
- Social media content, including Twitter threads, Facebook posts, and YouTube videos
- Official government circulars, public statements, and health policy documents
- Legal documents, including court petitions and Human Rights Commission reports
- Press releases and position statements from international bodies such as the WHO and UN

The public nature of the cremation debate made it widely accessible, while also exposing the issue to a range of viewpoints and emotional registers. The diversity of formats—visual, textual, and oral—enabled a multimodal reading of the controversy. Social media played a particularly dynamic role, not only documenting events in real time but also enabling interaction among stakeholders and public audiences. This diversity enriched our understanding of how contestation was articulated, shared, and reshaped.

Media outlets were crucial in tracking the real-time evolution of the crisis—documenting abrupt policy changes, highlighting inconsistencies in official narratives, and providing space for civil and international critiques. These data allowed us to construct what Yu (2021), Graham *et al.* (2023), and Twyford (2023) describe as a “social account” of crisis governance—an account rooted not in official data alone, but in how people experienced, resisted, and narrated state actions. As in their studies of COVID-19 responses in China, Canada, and Australia, we relied on the media to trace public grief, institutional tension, and counter-discourses emerging around state policy.

We are, however, mindful of the limitations inherent in media-based data. As Scheufele and Tewksbury (2007) argue, media are not neutral observers; they are often shaped by ideological commitments and editorial priorities. To address this, we employed rigorous triangulation: comparing narratives across Sinhala, Tamil, and English-language sources; cross-referencing written content with audiovisual materials; and situating accounts within broader institutional contexts. In doing so, we aimed to avoid narrative overreach and to maintain analytical balance.

Our engagement with the data was shaped not only by our methodological framework but also by our position as researchers embedded within the context. As was mentioned earlier, the data were not inert; they resonated with us personally and politically, inviting critical reflection and emotional response. In gathering these materials, we were not simply collecting information—we were engaging with a living archive of grief, resistance, and state power. This process grounded our analysis in both scholarly rigour and ethical attentiveness.

Appendices 1 and 2 provide a comprehensive list of the dataset, specifying source, date, and format.

3.3 Analysing the Findings

Table 1 summarises the trajectory of our coding process, outlining the conceptual themes, sub-themes, and corresponding data sources. Given the unfolding nature of the cremation controversy across several months, our analysis took shape through a concurrent and iterative approach—analysing data as we collected it. We employed a manual thematic analysis strategy, drawing on the provisional coding techniques outlined by Miles *et al.* (2020). This flexible but structured approach was well-suited to the range of data formats we encountered, including both textual materials and non-textual sources such as video, images, and audio recordings (see Appendices 1 and 2 for further detail).

For non-textual content, key segments were carefully transcribed and translated by the research team, ensuring linguistic and contextual accuracy. Quotations that carried analytical value were identified and extracted. These excerpts were then analysed using both deductive codes—derived from our theoretical framing in Section 2—and inductive codes, which emerged during immersion in the material. As part of a collaborative coding process, co-authors engaged in regular discussions to debate interpretations, refine theme boundaries, and ensure analytic coherence. Overlapping codes, particularly those relating to programmatic politics and state informality, were reviewed and consolidated to ensure conceptual clarity.

Following these deliberations, we revisited the data with refined categories and drew on the literature to finalise the codebook and the thematic architecture of the findings. Consistent with Miles *et al.*'s (2020) emphasis on iterative synthesis, we grouped our empirical insights into five key thematic domains: (i) The COVID-19 Governance: Blurring the Boundaries, (ii) The Practice of Governance: A Battle for Religious Legacy and Human Rights, (iii) State's Responses, (iv) Politicization of Cremation, and (v) Resistance: Overturning Mandatory Cremation Policy (see Table 1).

Each theme captures a different dimension of how programmatic politics and state informality were strategically deployed to erode social accountability. The first theme investigates the pseudo-scientific logics and ritualised practices that the state introduced as alternatives to formal pandemic governance. Here, drawing on Roy's (2009) theorisation of informality, we argue that the cremation directive exemplified the creation of a regulatory grey zone—where spiritualism and unverified science substituted formal public health protocols. This performative governance allowed the state to enact mandatory cremations while avoiding accountability for rights violations. The second theme details the efforts of Muslim and Christian communities—cast by the state as the primary “account holders”—to assert their religious burial rights through discourses grounded in constitutional law, human rights, and scientific evidence. The state's dismissal of these demands further illustrates its recourse to informality to evade constitutional accountability and suppress minority voices. The third theme focuses on how the state publicly rationalised the cremation policy as a non-negotiable public health intervention. It demonstrates how programmatic politics co-opted crisis management language to veil discriminatory intent. In doing so, the state

simultaneously undermined international health standards and its own constitutional commitments. The fourth theme explores how accountability was derailed as the dead bodies of COVID-19 victims became politicised objects. The government instrumentalised the cremation controversy to consolidate support from the Sinhala Buddhist majority, embedding its decisions within electoral strategies and ethno-nationalist rhetoric. This reveals how informal governance becomes a conduit for majoritarian advantage. Finally, the fifth theme highlights how sustained resistance—especially from within Buddhist institutions—contributed to the reversal of the policy. Although the cremation rule originated in a context of informal rule and programmatic logic, it could not withstand prolonged internal critique. The reversal illustrates the dynamic tension between informal governance and civic agency, revealing the latent power of counter-publics in reclaiming democratic space.

Together, these themes provide a textured analysis of how informal mechanisms of governance, when combined with programmatic politics, can destabilise formal systems of accountability in moments of crisis. The Sri Lankan cremation policy thus serves as a case study in how state informality reconfigures public health policy into a tool of political control, while simultaneously provoking forms of civic resistance that challenge its legitimacy.

Table 1. Summary of coding process and the data sources.

Conceptual (Provisional) Themes	Sub-Themes	Final Themes	Data Sources*
Informality as an alternative governance tool	<ul style="list-style-type: none">• State’s informal practices• Formal-informal dualism	The COVID-19 Governance: Blurring the Boundaries	<ul style="list-style-type: none">• Media reports• Government Gazette notifications• Health policy documents
Social accountability and state informality	<ul style="list-style-type: none">• Scientific, regulatory, and health guidelines• Human rights concerns• Religious norms and practices	The Practice of Governance: A Battle for Religious Legacy and Human Rights	<ul style="list-style-type: none">• Official statements• HRCSL and UN reports• Academic articles• Media publications
Public accountability	<ul style="list-style-type: none">• Government healthcare policy• Constitutional and international frameworks	State’s Responses	<ul style="list-style-type: none">• Government document• Sri Lanka Constitution• WHO and UN statements
Programmatic politics and state informality	<ul style="list-style-type: none">• Electoral strategy• Mobilisation of majoritarian identity	Politicization of Cremation	<ul style="list-style-type: none">• Court hearings• Political speeches• Media and social media discourse

Public resistance through counter accounts	<ul style="list-style-type: none"> • Religious opposition • Legal petitions • Civil society critique 	Resistance: Overturning Mandatory Cremation Policy	<ul style="list-style-type: none"> • Religious media statements • Supreme Court decisions • Civil society campaigns and protests
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*Please refer to Appendices 1 and 2 for specific data sources in the study.

4. The COVID-19 Governance: Blurring boundaries

In this section, we analyse how the deliberate use of a formal-informal dualism as a governance strategy enabled the Sri Lankan government to strengthen its political authority while sidelining minority communities and benefiting from the pandemic. In particular, we illustrate several occasions where the government employed formal-informal duality in managing nearly every aspect of COVID-19 governance, which formed the basis of the government's response to the pandemic, especially its handling of COVID-19 deaths, and was riddled with contradictions and inconsistencies. Initially, on March 27, 2020, the Ministry of Health issued guidelines that allowed for both the burial and cremation of COVID-19 victims. However, just three days later, when the first Muslim COVID-19 victim passed away, health officials ignored these guidelines and insisted on cremation. This marked the beginning of a policy that would remain in place for nearly a year, despite mounting opposition from both local and international bodies. Table 2 summarises the key timelines of activities related to the COVID-19 mandatory cremation policy in Sri Lanka.

Table 2: Timeline of activities related to the COVID-19 mandatory cremation policy in Sri Lanka

Timeline	Activities
19 Feb 2020	The first COVID patient was discharged from the hospital, receiving greetings from Sri Lanka's Health Minister
March 27, 2020	The Ministry of Health issued guidelines allowing both burial and cremation of deaths
March 28, 2020	The first COVID-19 death was reported
March 30, 2020	The body of the first Muslim COVID-19 victim was cremated without obtaining consent from the family
March 31, 2020	The Ministry of Health announced the mandatory cremation policy
April 11, 2020	The Minister of Health issued Gazette Extraordinary No. 2170/8 mandating the cremation of COVID-19 deaths under the Quarantine and Prevention of Diseases Ordinance No. 3 of 1897.
April 2020 – February 2021	Muslim and Christian communities organised various domestic and international protests around the world
Nov 2020	A technical committee appointed by the Minister of Health reaffirmed its recommendation for supporting cremation
25 Nov 2020	The Sri Lankan Human Rights Commission issued observations and recommendations supporting both cremation and burial
2 Dec 2020	The Supreme Court dismissed petitions challenging the cremation of COVID-19 victims
12 Dec 2020	Overseas Sri Lankans protest in front of the Sri Lankan High Commission in London, UK

25 Dec 2020	Overseas Sri Lankans protest in front of Shin-Anjo Masjid, Japan
26 Dec 2020	Influential groups of Buddhist monks, Christians, and Hindus appealed that the President allow the burial of COVID dead bodies
31 Dec 2020	Overseas Sri Lankans protest in Washington DC
Feb 10, 2021	The Prime Minister announced that the government would allow the burial of COVID-19 victims, suggesting a potential change in policy
Feb 25, 2021	The government has officially removed the prohibition on burials, allowing COVID-19 victims to be interred
22 July 2024	The government announced a public apology for the victims of cremating dead bodies
Sep 2024	A new government was elected

The early days of Sri Lanka’s battle with the COVID-19 pandemic were marked by an unexpected mixture of drama, traditional rituals, and questionable governance, revealing how the state's crisis management intertwined with political agendas and informal practices. It all began with a Chinese woman, who was the first confirmed case of COVID-19 in Sri Lanka, and her discharge from the Infectious Diseases Hospital was transformed into a national spectacle. The health minister at the time, Pavithradevi Wanniarachchi, along with top health officials, celebrated the discharge in a highly publicized ceremony. The minister, in a striking display, kissed the woman on the forehead, a moment captured widely by the media as a testament to Sri Lanka’s success in containing the virus (Mingmei, 2020). This symbolic act was meant to showcase the government’s control over the situation, projecting confidence in its ability to manage the pandemic.

However, this carefully orchestrated image of control began to unravel as the virus spread further across the country, and the very health minister who had confidently kissed the first patient found herself infected with COVID-19. The once-lauded health minister became a figure of ridicule on social media, with users pointing not only to the ceremonial kiss but also to her endorsement of questionable remedies. Wanniarachchi, along with other ministers, had publicly promoted a so-called ‘magic potion’ concocted by Dhammika Bandara, an indigenous medicine practitioner who claimed that his remedy was infused with supernatural powers bestowed upon him by the Hindu Goddess Kali. The government’s endorsement of Bandara’s potion sparked a national debate, with the country’s media and political circles questioning its scientific validity (The Guardian, 2021). Nonetheless, the minister and other officials consumed the potion publicly, encouraging the public to do the same. The Guardian reported on the hype surrounding the potion:

“A self-styled Sri Lankan holy man’s supposed miracle potion to prevent COVID-19 has turned sour after a minister who publicly drank it was taken to hospital with the virus...Pro-government media gave widespread publicity to the holy man...” (The Guardian, 2021).

The situation became increasingly contentious when the Opposition Leader, Sajith Premadasa, demanded accountability for the government’s promotion of the potion. He expressed grave concerns about the health risks involved:

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2
3 *"Consuming the tonic without approval from the appropriate health authorities puts the*
4 *lives of those who consumed it at risk. This is no joke..." (MENAFN-Colombo Gazette,*
5 *2021).*
6
7

8 Despite mounting criticism, the government was slow to respond. Only after the tonic had
9 been widely promoted did the authorities appoint an expert panel to investigate its efficacy.
10 However, the timing of this appointment raised concerns that the panel's purpose was not to
11 objectively assess the potion but to legitimize the government's previous actions. Ultimately,
12 five months after the potion had gained national attention, the Ministry of Health's expert
13 committee confirmed that the syrup was not an effective cure for COVID-19. The ministry
14 emphasized:
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18 *"A strict methodology laid down by the Department of Health Services. There can be no*
19 *secret ingredients in a medicine we have to approve to be given to the public"*
20 *(Fernandopulle, 2021).*
21
22

23 Yet, the farcical nature of Sri Lanka's COVID-19 governance did not end with the debunking
24 of the potion. In another bizarre episode, Health Minister Wanniarachchi, along with other
25 ministers, publicly engaged in a ritual where they cast clay pots of holy water into rivers. This
26 ritual was part of a spiritual healer's suggestion that it would rid the country of the virus once
27 and for all (Kew, 2020). Tragically, the healer, Eliyantha White, who had acted as a medical
28 advisor to the ruling Rajapaksa family, succumbed to COVID-19 himself. According to media
29 reports, White had assured government ministers that the holy water ritual would halt the
30 pandemic. The BBC reported on his death:
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32

33
34 *"A Sri Lankan shaman who touted a potion which he said would protect people against*
35 *COVID-19 has died with the disease, his family says...His potion was publicly endorsed by*
36 *Sri Lanka's former health minister, Pavithra Wanniarachchi, who subsequently spent two*
37 *weeks in intensive care with COVID" (BBC News, 2021).*
38
39

40 Beyond these ritualistic displays, the state-sponsored activities during the pandemic also
41 included the chanting of Pirith, sacred Buddhist scriptures, in temples, ostensibly to create a
42 protective "sonic field" against the virus (Gajaweera & Mahadev, 2021). These practices
43 reflected how the government merged disparate domains—indigenous medicine, occult
44 practices, mainstream religion, and formal public health strategies—into a singular,
45 informalized approach to disease management. Ananya Roy's (2005) theoretical framing of
46 'informality' as a mode of governance aptly describes this convergence. Roy argued that
47 informality is not a separate, marginalized sector but is often used by states to blend formality
48 with informal practices, creating a governance strategy that is flexible and adaptable,
49 especially in times of crisis.
50
51

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53 This blending of formal and informal measures was most evident in the government's
54 response to citizens returning from overseas during the pandemic, as compared to its
55 treatment of foreign tourists. While residents infected with COVID-19 were allowed to
56 quarantine at home during the second wave of the pandemic, Sri Lankans returning from
57 abroad were subjected to a mandatory 14-day quarantine in star-class hotels, often incurring
58 significant personal expense. These returnees were not even given the option of PCR testing
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at the airport, which would have for home quarantine if the results were negative. In contrast, tourists arriving from countries like Ukraine were subject to more lenient regulations, including only a seven-day quarantine period, during which they were permitted to participate in excursions such as whale watching and safaris. Some tourists were seen disregarding health precautions, further fueling public outrage. A local news report noted:

"The group of 175 tourists who arrived at the Mattala International Airport were welcomed by what appeared to be an unmasked dance item. In footage shown by various media outlets, some of the tourists stepping out of the flight were seen to be inadequately masked, with their mask hanging on their chin" (Manu, 2021).

The differential treatment accorded to returning Sri Lankans versus foreign tourists revealed the state's selective enforcement of its own pandemic guidelines, showcasing how discretion and 'informality' were wielded as tools of governance. Even more troubling was the allegation that many of the hotels designated for quarantine purposes were owned by associates of the ruling regime, leading to accusations of financial exploitation and corruption. This case exemplifies how the state operated as an 'informalized entity,' navigating between formal public health policies and informal practices for the purpose of economic and political gain, a phenomenon that Roy (2009) identifies as a characteristic of a "state of exception."

In this context, informality as a governance strategy became a key feature of Sri Lanka's COVID-19 response. While the government was aware that vaccination was the most reliable way to manage the pandemic, it allowed space for non-medical practitioners to offer alternative remedies, such as Bandara's magic potion. This reflected the government's intent to deregulate the public health system and incorporate fringe medical practices into its formal disease management regime. Given Sri Lanka's economic challenges, including the inability to quickly import vaccines, the government turned to indigenous medicine and occult practices as stopgap measures. These informal practices were allowed to proliferate until vaccines from countries like India, China, and the United States arrived in the country.

Sri Lanka's pandemic response was thus a chaotic mix of formal and informal measures. The government's reliance on unscientific remedies, its selective enforcement of quarantine regulations, and its persistent promotion of alternative medicine reflected an informalized space of disease management. It is within this informalized space that the mandatory cremation policy—a policy that targeted religious minorities—must be understood. The state's manipulation of public health measures for political gain, alongside its promotion of informal practices, allowed it to bypass formal accountability mechanisms, exacerbating social inequalities and undermining trust in the government's ability to manage the pandemic.

Hence, this experience marks a tale of how state informality can erode democratic governance and social accountability in times of crisis. Rather than adhering strictly to formal public health guidelines, the government's blending of formal and informal practices allowed it to consolidate political power while marginalizing minority communities and benefiting economically from the pandemic. As we examine the specific case of the mandatory cremation policy in the following sections, despite being introduced as a formal legislation, it becomes clear that the execution of the policy was not merely a health measure but part of

a broader strategy of informal governance designed to control and subjugate Sri Lanka's minority populations under the guise of public safety.

5. The Practice of Governance: A Battle for Religious Legacy and Human Rights

In Abrahamic faiths—Islam, Judaism, and Christianity—burial is not just tradition, but a sacred duty tied to beliefs about the afterlife. The body is preserved for resurrection, and cemeteries serve as spaces of memory, community, and connection to the past (Hall, 2011). In contrast, Hinduism and Buddhism, grounded in ideas of reincarnation, favour cremation to release the soul and sever worldly ties (Rebay, 2012). Cremation often reflects a more individualistic view of death, while burial emphasizes continuity with family, land, and history. During the COVID-19 pandemic, this divergence became politically charged. Mandatory cremation policies, especially in countries with significant Muslim and Christian minorities, violated deeply held religious beliefs. What unfolded was not just a conflict over funerary rites, but a broader struggle over human dignity, political voice, and religious freedom. Drawing on Ananya Roy's (2005, 2009) concept of *state informality*, the following sections show how the Sri Lankan government used informal governance to override constitutional protections. By enforcing cremation, it aimed to maintain political support while masking its incapacity to manage the crisis. Yet, pushback from civil society—including legal challenges and international pressure—eventually forced the state to reverse its policy, revealing the contested nature of governance during emergencies.

5.1 State Informality in Practice: The Case of Executing the Mandatory Cremation Policy

This section examines how state informality functioned as a key mode of governance during Sri Lanka's COVID-19 crisis, particularly in the execution of the mandatory cremation policy. Specifically, we illustrate how the government endeavoured to rationalise the formal yet unscientific mandatory cremation policy in response to counter arguments from legal, political, scientific, religious, and international advocacy perspectives. Drawing on Roy's (2005, 2009) theorisation, we understand state informality not as a failure of regulation, but as a deliberate strategy through which the state suspends formal procedures, obscures responsibility, and exercises discretionary power—especially over marginalised communities. In this case, informality enabled the government to implement an unscientific, discriminatory policy while insulating itself from legal and institutional accountability. By blending opaque decision-making, selective expertise, and suppressed transparency, the Sri Lankan state bypassed formal health protocols and religious rights under the guise of crisis management.

Despite their religious obligation to bury the dead, the Sri Lankan government introduced a nationwide policy of mandatory cremation for all COVID-19 victims, regardless of faith. The Minister of Health issued Gazette Extraordinary No. 2170/8 on 11 April 2020, mandating cremation of COVID-19 deaths under the Quarantine and Prevention of Diseases Ordinance No. 3 of 1897. The government decision was justified as essential for the public good. Soon after the first cremation, the Ministry of Health issued a new set of public health guidelines, removing the option of burial altogether, even for suspected COVID-19 deaths (Ahamed, 2020; Marsoof, 2022). Minister Keheliya Rambukwella, the government's cabinet spokesman, attempted to justify the decision:

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2
3 “Sometimes we will have to do things that we don't like too much. Everybody must
4 make some kind of sacrifices during this COVID pandemic. I understand this is a very
5 sensitive issue. Even my Muslim friends are calling me and asking me to help them.
6 But as a government, we must take the decisions based on science for the sake of all
7 concerned” (Rambukwella, 2020).
8
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10 Although the mandatory cremation was introduced as a formal public healthcare policy, the
11 government's reasoning and implementation suggest that the state's informal approach was
12 a deliberate strategy, rather than a regulatory failure. Roy (2005) argues that under informal
13 governance, the state has the power to criminalize certain practices while legitimizing others.
14 In the Sri Lankan context, this meant that the Muslim and Christian communities' rights were
15 undermined for their burial practices under the guise of public health without any scientific
16 basis. As Roy (2009) argues, the line dividing formal and informal is not a clear-cut boundary;
17 instead, it manifests in a more chaotic manner. The decision illustrates how the government
18 employed informality as an alternative for undermining social accountability to ethnic
19 minority groups during a crisis within formal bureaucratic structures. The justification for this
20 policy, as stated by the government, was the alleged risk of contaminating groundwater with
21 the virus—a claim that was widely criticized for lacking scientific basis. As Baroness Helena
22 Kennedy, Director of the International Bar Association's Human Rights Institute, pointed out:
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27 “There are no guidelines from medical organisations worldwide to justify the policy of
28 forced cremations in Sri Lanka, and no scientific evidence indicating that burial poses
29 any threat to public health during the pandemic....The Sri Lankan government must at
30 once revert this policy to comply with international law and allow the Muslim
31 population dignity in death, and the right to enact this fundamental religious
32 tradition” (The International Bar Association's Human Rights Institute, 2021).
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36 Legal and human rights counter accounts produced by leading global advocacy agencies
37 challenged the government's formal yet unscientific mandatory cremation policy. The
38 government's stance also disappointed many Muslim families, who were forced to cremate
39 their loved ones in violation of their religious beliefs. The son of Fathima Rinoza, a 44-year-
40 old Muslim woman who died as a suspected COVID-19 case, shared his experience:
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43 “Fathima's adult son was asked to go to the hospital to identify his mother's body. He
44 was told that her body could not be returned to the family...as her death was linked
45 to COVID-19. Instead, he was forced to sign papers authorizing her cremation... even
46 though under Muslim law cremation is considered a violation of the human body”
47 (Jayasuriya, 2020).
48
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50 In Islamic tradition, the dead are treated with deep reverence, and visiting the grave of a
51 deceased relative is a sacred duty. It is believed that the soul can sense what is happening
52 after death, which is why the body is handled with care, and rituals are conducted in a manner
53 that preserves the dignity of the deceased. The disruption of these customs, particularly the
54 denial of burial, caused deep emotional and psychological distress within the Muslim and
55 Christian communities. One son, who refused to agree to the cremation of his father,
56 expressed his frustration:
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“Over and over again we have asked the government to give us the reasoning for this policy and they have failed to provide any evidence that burial of COVID-19 dead can contribute to the spread of the virus or provide any health threat” (Jayasuriya, 2020).

So, the marginalised Muslim and Christian communities produced religious and ritualistic counter accounts to urge the government to justify the reasoning behind the mandatory cremation policy. The government’s claim that the decision was based on scientific evidence was soon called into question. Several petitions were submitted to the Supreme Court of Sri Lanka, arguing that the mandatory cremation policy violated the fundamental rights of citizens. While non-violent counter accounts, such as legal petitions, were intended to challenge the government's decision, the Supreme Court, however, dismissed all petitions without giving them due consideration (Srinivasan, 2020). This sparked further outrage, as the Human Rights Commission of Sri Lanka took a contrary position, stating that mandatory cremation was an unjustified infringement on religious freedom. In a formal recommendation to health authorities, the Commission stated:

“Performance of final religious rites such as those performed at burial ceremonies is a form of manifestation of religion or beliefs and cannot be restricted except according to Constitutional and international human rights obligations... It is our opinion that amending Gazette No. 2170/8 dated 11th April 2020 incorporating the following will ensure its compatibility with the Constitution and Sri Lanka's international obligations: Permit burials as well as cremations of bodies of persons who succumb to the COVID-19 virus while adhering to required health guidelines” (HRCSL, 2020).

Despite constitutional protections, human rights appeals, and the absence of scientific evidence supporting mandatory cremation, the government continued to enforce the policy. It justified its decision by invoking the recommendations of a so-called expert committee—whose members remained unnamed and whose deliberations were hidden from public scrutiny. A petition filed by Muslim civil society actors to the Supreme Court went unanswered, while the Ministry of Health’s committee insisted all COVID-19 victims be cremated. Only after pressure from the opposition did the Health Minister reveal the identities of the committee members in Parliament—exposing the lack of relevant expertise among them. Notably, Professor Tissa Vitharana (2020), a virologist and ruling party MP, publicly pointed out that the committee did not include a single qualified virologist. This episode reveals how the state deployed informality to override scientific and legal norms, using ad hoc, opaque mechanisms to sustain a discriminatory policy under the guise of technical expertise (Roy, 2009):

“...this is a virus, but as far as I know, there were no virologists in the committees that were set up. When you’re trained in a particular discipline, you get to know all aspects of it and be able to adapt it to suit the problem. We should have made use of the trained personnel we have, but the idea that it should be done by people with connections is the kind of thinking we have.”

Moreover, after their investigation, the committee did not publicly release a report detailing its recommendations. When pressed for transparency, the government refused to release these recommendations to the public. One committee member who is an expert in geology

Professor Meththika Vithanage, attempted to justify the mandatory cremation policy by citing Sri Lanka's tropical climate:

"Although WHO recommendation guidelines suit temperate countries mainly, not tropical high temperature high rainfall countries where we experience high decomposition rates and highly variable water table... Given the vulnerability of our groundwater aquifers, and lack of understanding about the behaviour of COVID-19 virus, there can be a risk from dead bodies, septic waste or sanitary waste having any contact with water sources" (Vithanage, 2020).

Dr. Sugath Samaraweera, the Chief Epidemiologist of the Government of Sri Lanka, confirmed that all individuals who succumb to COVID-19, as well as those suspected of having died from the virus, are to be cremated, as burial practices may pose a risk of contaminating groundwater sources (BBC, 5 July 2020). Similarly, several other leading healthcare professionals in the government, including the secretary of health and state ministers, collaborated in support of cremation without any scientific justifications. A civil rights activist alleged that:

"Prof. Meththika Vithanage, a geologist without expertise in virology, spearheaded a vicious and baseless campaign. She collaborated with other so-called professionals, including (Prof.) Channa Jayasumana, Dr. Padenjya, Anil Jasinghe, the Health Secretary, and a few others, demanded the cremation of Muslim COVID-19 victims without any remorse" (Colombo Times, 2 August 2024).

However, environmental experts and scientists, including Marsoof (2022), strongly contested these claims, producing a number of scientific counter accounts Marsoof concluded that Vithanage's arguments lacked credibility:

"...there are some grave errors and contradictions in Prof. Vithanage's claim that bodies of COVID-19 victims ought not to be buried in view of the potential risk of groundwater contamination. If Prof. Vithanage's claim is based on the sources she has cited in her April publication, then, her claim is extremely difficult to justify."

Professor Malik Peiris, a globally renowned virologist, further discredited the government's stance through his 'professional expertise' and scientific counter accounts:

"COVID-19 is not a waterborne disease, and I haven't seen any evidence to suggest it [the virus] spreads through dead bodies. A virus can only multiply in a living cell. Once a person dies, the ability of the viruses to multiply decreases. Dead bodies aren't buried right in running water. Once you bury the body six feet under wrapped in impermeable wrapping, it is highly unlikely it would contaminate running water" (BBC, 2021).

Despite mounting scientific evidence from both local and international sources—including the World Health Organization (WHO) and the College of Community Physicians of Sri Lanka (CCPSL)—the government remained adamant. Both institutions confirmed through scientific justifications that there was no risk of COVID-19 transmission from buried bodies, further

discrediting the rationale for mandatory cremation (College of Community Physicians of Sri Lanka, 2020).

Reflecting Roy's (2009) argument that informality is a tool of governance, the state bypassed established public health protocols and leveraged opaque, extra-institutional mechanisms to impose a policy that disproportionately harmed religious minorities. By avoiding formal legal procedures and suppressing dissenting expertise, the government ensured the cremation policy remained shielded from robust scrutiny. This allowed the state to transform a matter of religious rights and public health into an instrument of crisis governance, enforcing majoritarian power through informal rule.

5.2 Politicization of Cremation: Programmatic Politics in Practice

The above examination now leads us to explore how the Sri Lankan government's response to COVID-19—particularly its enforcement of the mandatory cremation policy—exemplifies the workings of *programmatic politics*. In this context, programmatic politics refers to the strategic use of technocratic or scientific language to advance deeply political, often exclusionary, goals. The cremation policy became a powerful instrument in this playbook. Though framed as a public health necessity, its persistence despite scientific consensus in favour of burial, especially from the World Health Organization, revealed how health policy was mobilized to signal loyalty, marginalize minorities, and appeal to Sinhala-Buddhist nationalism.

The mandatory cremation policy lacked empirical justification but gained political traction. It aligned with the government's broader majoritarian narrative, allowing it to consolidate power by presenting itself as defending national unity through seemingly neutral and scientific means. The burial ban disproportionately affected Muslim and Christian minorities, stripping them of their religious rights in a time of grief and crisis.

As Bénit-Gbaffou (2018, p. 2144) observes, informality is “essentially a political construct” that enables the state to redraw the boundary between formal and informal at will. In this case, state informality enabled the rapid institutionalisation of an unscientific practice through formal gazette notifications, the marginalisation of dissenting expert opinion, and the manipulation of public discourse. Farzana Haniffa, Professor of Sociology at the University of Colombo, captured this moment of institutional distortion:

“The case of these compulsory cremations... remains emblematic of how things were done, how populations managed, and how the country was steered according to a particular political playbook... [It shows] the undermining of institutions... of instrumentalising transparently sycophantic experts... and of gaslighting the population on a regular basis” (Haniffa, 2023).

The state's refusal to accommodate burial requests—despite mounting evidence and international criticism—reinforced the perception that the policy was ideologically motivated. Ali Zahir Moulana, a senior leader in the Sri Lanka Muslim Congress, criticised the government's agenda, reflecting on the Muslim community's non-violent and subtle forms of resistance through political counter accounts.

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3 “The Muslim community is prepared to accept if there is evidence or scientific
4 backing... But the government is pursuing a dark political agenda” (BBC, 2020).
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7 The cremation controversy thus emerged as a focal point in the ideological struggle between
8 majority Sinhala-Buddhists and minority communities. It played directly into President
9 Gotabaya Rajapaksa’s election campaign narrative of “*one country, one law*”—a slogan that
10 promised legal equality but was deployed to suppress minority demands. Programmatic
11 politics here involved reframing the burial issue not as a question of religious freedom, but as
12 a test of national allegiance and legal uniformity. This move resonated strongly with Sinhala-
13 Buddhist nationalist groups. Magalkande Sudatta, a leading monk and General Secretary of
14 the Sinhala Ravaya organisation, articulated the majoritarian expectation:
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16

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18 “The Health Services Director-General has proclaimed... that everyone... should be
19 cremated. We urge the president and government to sanction that gazette... If a
20 government cannot even cremate a COVID-19 dead body, how can it abolish Muslim
21 religious laws and implement ‘one country, one law’?” (Voice Tube, 2020).
22
23

24 Such statements reveal how the cremation policy became a symbolic touchstone in the
25 consolidation of Sinhala-Buddhist statehood. The slogan “*one country, one law*” served to
26 legitimise not only the cremation mandate but a broader project of legal assimilation—fuelled
27 by the erasure of religious and cultural plurality. Ameer Ali, a political analyst, interpreted this
28 mobilisation through political counter accounts as a calculated electoral strategy:
29
30

31
32 “...with too many candidates on the run and the two ethnic minorities not supporting
33 GR [Gotabaya Rajapaksa]... Buddhist supremacists canvassed among Sinhala voters to
34 convince them of a hidden threat from Muslims” (Colombo Telegraph, 2021).
35

36 The handling of the cremation issue reflects what Roy (2005, 2009) calls the *politics of un-*
37 *mapping*—a strategy that introduces deliberate confusion into governance processes,
38 allowing the state to retain flexibility and evade scrutiny. In this case, informal mechanisms
39 such as media manipulation, selective expert consultation, and bureaucratic ambiguity
40 enabled the state to obscure the policy’s political character while projecting a façade of
41 scientific rationality.
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44 By exploiting the crisis, the government converted public health into a moral and national
45 litmus test. Religious burial became framed not as a right but as a risk, and compliance with
46 cremation was positioned as a duty to the nation. This instrumentalisation of crisis
47 governance reveals the full force of programmatic politics: the conversion of state policy into
48 ideological performance, where legitimacy is manufactured and dissent is pathologized. In
49 turn, state informality operated as the enabler. It allowed for the bending of regulatory
50 norms, the suppression of institutional debate, and the uneven application of rules—creating
51 a grey zone where accountability could be selectively suspended. This blend of formal policy
52 and informal power not only undermined trust in public institutions but deepened long-
53 standing ethnic and religious fractures.
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58 The cremation policy, then, was not simply a misguided health directive. It was a calculated
59 political move that masked discrimination beneath the veneer of scientific reason and
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national security. It reveals how crises can be harnessed to entrench majoritarian rule and demonstrates how accountability, in such contexts, becomes not a safeguard but a site of struggle. This case provides a vivid example of how programmatic politics, enabled by state informality, can recast public governance as an arena for ideological consolidation rather than inclusive care.

5.3 Resistance: Overturning the Mandatory Cremation Policy

This section illustrates the nature of mounting civil advocacy resistance to overturn the mandatory cremation policy, the overturning of the cremation policy, and its long-term impact on the country's political transformation. The mandatory cremation policy was not just an affront to religious beliefs but also a violation of the broader social fabric of Sri Lankan society. Denying the right to burial was, therefore, not only a denial of religious freedom but also a disruption of the social and political well-being of the Muslim and Christian communities. Not limited to minority Muslims and Christians minorities, Sri Lankans of all faiths, both within the country and abroad, demonstrated strong resistance through various counter accounts. As shown below, the most powerful and influential civil advocacy counter-conduct was the inter-religious alliance established by Sri Lanka's leading religions.

Despite significant opposition from influential Buddhist monks who were aligned with the political establishment and resisted any concessions to Muslim and Christian minority communities, a powerful coalition of religious leaders emerged to challenge the mandatory cremation policy imposed by the Sri Lankan government. Leading Buddhist monks from the Amarapura and Rāmañña monastic chapters, alongside Hindu, Christian, and Muslim leaders, issued a joint statement requesting that the government reassess its position on burials, considering both scientific evidence and the deep cultural and religious significance of funeral rituals for minority communities (Ranawana, 2020). Their statement read:

"Now after more than 8 months later, and with a considerable body of research available about the nature of the COVID-19 virus, and results indicating that there is no danger of this virus spreading by the burial of COVID-19 dead bodies, we are of the opinion that there is no justification for the mandatory cremation of those who have died of COVID-19."

This appeal marked a stark contrast to the positions held by more politically motivated Buddhist monks, who continued to oppose any special consideration for Muslim and Christian burials. In contrast, the joint religious appeal reflected deep empathy for the Muslim and Christian minority communities, which had already endured stigmatization in the wake of past events in Sri Lanka. The decision by the chief Buddhist prelates of the Amarapura and Rāmañña chapters to produce religious counter accounts and publicly advocate for minority rights represented a significant step towards promoting peace and inter-ethnic harmony in a nation grappling with both a pandemic and ethnic tensions. Importantly, this development showcased the complex nature of religion in Sri Lankan politics. As Appleby (2000) observed, religion can serve both as a tool for conflict and as a force for peace. While one faction of Buddhist monks sought to uphold the government's exclusionary policies, another prominent group, backed by a broader coalition of religious leaders, worked to safeguard the rights of religious minorities during a time of crisis. This dichotomy underscores the ambivalence of

religion in Sri Lankan society, where it can simultaneously foster both divisive and unifying forces.

The stance taken by the Amarapura and Rāmañña monks and their religious allies was grounded in evidence-based counter conduct. They pointed to scientific research and expert advice, signalling their desire to balance religious traditions with public health concerns. Their open letter requested that the government consider the advice of epidemiologists, medical professionals, and the WHO before making a final decision, demonstrating a rational and measured approach to policy advocacy. This was a stark contrast to the government's earlier reliance on fearmongering and misinformation, which had fueled the mandatory cremation policy.

Another noteworthy development in the opposition to the cremation policy was the unexpected reaction of Galagodaatthe Gnanasara, a controversial Buddhist monk often associated with inciting anti-Muslim violence. Known for his fiery rhetoric and hardline stance on Sinhala nationalism, Gnanasara's position on the burial issue came as a surprise to many. Uncharacteristically, he expressed his displeasure with the government's policy, arguing that the prohibition of burials would amount to discrimination, particularly against traditional Sufi Muslims in Sri Lanka. He warned that such a policy could alienate the Sufi community and push them toward extremist elements, a development he sought to prevent (Colombo Today, 2021).

In addition to the inter-religious alliance, Sri Lankans of all faiths, both inside the country and abroad, showed strong resistance by using various counter accounts, not just minority Muslims and Christians. These included public protests, filing court cases, and partnering with international organisations such as the United Nations, the World Health Organisation, and NGOs. Symbolic protests included displaying white ribbons at cemetery gates where Muslim children were cremated, promoting interfaith advocacy groups, and protesting through global campaigns in various Western countries, including the USA and the UK, that the continuation of the mandatory cremation policy is a violation of human rights. These counter accounts emphasized that there was no public health justification for prohibiting burials and called for the government to adopt a more inclusive approach in its pandemic response. For instance, the BBC (2020) reported that:

"There had not been much sympathy for the plight of the Muslim community - but the forced cremation of baby Shaykh has changed that. Soon after the news broke, men, women, clergy from other faiths, rights activists and opposition politicians gathered outside the crematorium, and tied white ribbons on the gate. Many were from the majority Sinhala community...The white cloths disappeared overnight, believed to have been removed by authorities, but the anger did not."

The international community also played a crucial role in this process, with organizations like the United Nations and the World Health Organization urging the Sri Lankan government to respect the religious rights of minority communities. The United Nations and other prominent international human rights organizations condemned Sri Lanka's mandatory cremation policy. A group of UN human rights experts urged the government to reverse its policy, emphasizing

that the cremation mandate violated the International Covenant on Civil and Political Rights (ICCPR):

“We strongly urge the Government of Sri Lanka to stop the forced cremation of COVID-19 bodies, to take all necessary measures to combat disinformation, hate speech and stigmatization of the Muslims and other minorities as a vector of the pandemic; and to provide remedy and ensure accountability for cremations that were carried out by error” (United Nations, 2021).

Pressure from religious leaders, coupled with rising public discontent, eventually compelled the government to reconsider mandatory cremation. Scientific evidence from local and international experts, along with moral and religious arguments from interfaith coalitions, became increasingly difficult to ignore. The policy reversal marked a significant victory for religious freedom and minority rights in Sri Lanka, underscoring the impact of interfaith solidarity and evidence-based advocacy in challenging discriminatory policies. The Amarapura and Rāmañña monks played a pivotal role, offering both moral authority and rational critique. Three years later, on 22 July 2024, the government formally apologised for the cremation of COVID-19 victims and proposed legal reforms to prevent recurrence. The Cabinet decision, published by the Department of Government Information (2024), stated:

“As stipulated in the guidelines published by the Ministry of Health on the Clinical Management of COVID19, cremation was made compulsory in removal of the dead bodies of the persons who died due to the COVID-19 virus....The studies made in this respect have been confirmed that the faeces and the urine are the primary source of transmission the virus but not with the safe burial. Therefore, in order to prevent arisen of such condition in future, attention has been drawn to introduce a law, a certain person or relations to be selected the burial or cremation of the dead person at their discretion...”.

While the Muslim and Christian communities welcomed the government’s formal apology, they emphasised that the long-term impact on the lives and livelihoods of families whose loved ones have been lost has caused tremendous trauma. Representatives of the Muslim community also mentioned that they are planning to take legal action against the scientists who falsified and fabricated scientific evidence. Most of these academics were well known for their political affiliation in Viyathmaga, a network of academics and professionals who supported the former government. Hilmy Ahamed, a spokesman for the Muslim Council of Sri Lanka, commented that:

“We will now sue two academics, Meththika Vithanage and Channa Jayasumana, who were behind the forced cremation policy of the government.” (The Times of India, 2024).

The battle over Sri Lanka’s mandatory cremation policy was not merely a public health issue—it represented a broader struggle for religious freedom, minority rights, and social accountability. The resistance spearheaded by religious leaders from various faiths, combined with mounting scientific evidence and international pressure, ultimately compelled the

government to reverse its discriminatory policy. This episode underscores the transformative potential of religious and community leaders in protecting human rights, even in the face of significant challenges. Spurred by the burial versus cremation dispute and post-COVID democratic movements like Aragalaya (“The Struggle”) led by civil society resistance, these efforts achieved more than the restoration of religious burial rights—they contributed to the ousting of the ruling government. Gotabaya Rajapaksa, the former president who championed the cremation policy, was overthrown and fled the country, seeking refuge in neighbouring nations. Two years after these community-led civil movements, in September 2024, the people of Sri Lanka accomplished a revolutionary transformation by electing a new government committed to upholding the democratic rights of all citizens, regardless of ethnicity or socio-cultural background. Jayadeva Uyangoda, emeritus professor of political science at the University of Colombo, reflected on Sri Lanka’s democratic movements and the pivotal social transformation of 2024:

“In 2019, Gotabaya Rajapaksa’s [former president of Sri Lanka] mandate was built on Sinhalese nationalist mobilisation and ideology. Questions of economic justice, social justice, social transformation, or democratisation weren’t on the agenda. What’s different this time is that all these things are on the political agenda for change. That’s why the NPP [National People’s Power – the newly elected political party in Sri Lanka in 2024] describes itself as a transformative agency for change, not merely for reform.” (Frontline, 2024).

While it is still too early to evaluate the full impact of Sri Lanka’s revolutionary political and democratic transformation—marked by a historic shift toward a Marxist movement—minority communities have already expressed trust in the political manifesto of the newly elected government. This empirical narrative shed light on how dialogic accountability mechanisms can empower vulnerable communities in postcolonial contexts to challenge discriminatory programmatic politics and state informality, ultimately fostering revolutionary transformations.

6. Concluding Discussion and Reflections

6.1 Discussion

The empirical narratives developed in this paper underscore a profound collapse of formal accountability mechanisms during Sri Lanka’s COVID-19 crisis. As Yu (2021), Moerman and van der Laan (2022), and others have argued, crises often expose the fragility of hierarchical accountability structures—particularly when states mobilize urgency to obscure responsibility. The cremation policy exemplified this breakdown. Neither scientific consensus nor legal oversight operated as a counterweight to executive discretion. Institutional safeguards—including the Supreme Court and expert committees—were bypassed or co-opted, enacting what Yu (2021) describes as the “misrepresentation of death” as a form of state erasure. These systemic silences produced what Eutsler et al. (2023) call a “legitimacy crisis,” wherein the state continued to speak in the name of the public while silencing subaltern publics.

Crucially, this vacuum did not remain empty. It became a site for emergent, affective, and civic counter-accounts—what we theorise as *dissonant accountability*. These counter-accounts, emerging through ritual, mourning, protest, and transnational advocacy, did not merely critique the state's failures; they reconstituted the very terms of accountability, placing voice, memory, and justice at the centre over and above metrics and formal compliance. In this way, they align with an emergent rethinking of accountability as a political, affective, and insurgent practice (Brown & Dillard, 2013; Graham et al., 2023).

This paper systematically locates itself within and extends the critical literatures on dialogic and counter-accounting, particularly by demonstrating how these concepts operate in postcolonial and crisis-affected contexts. Theoretically, we draw on the dialogic orientation developed by Brown (2009), Brown and Dillard (2013), and McKernan et al. (2020), who conceptualise accountability not as hierarchical reporting but as communicative action—foregrounding contestation, plurality, and mutual recognition. However, where much dialogic accounting literature focuses on institutionalised deliberative spaces, our study extends this framing by examining dialogic practices that materialise outside formal settings, often under conditions of structural closure. Interfaith resistance, symbolic mourning, and affective solidarity thus become dialogic acts—insurgent, embodied, and transnational—anchored in an ethical imperative to make suffering visible and demand recognition.

Concurrently, the paper advances the literature on counter-accounting—a body of work that critically interrogates how marginalised groups construct alternative forms of accountability to challenge dominant representations and power structures. Following Martinez and Cooper (2017) and Cooper et al. (2021), we understand counter-accounting as a practice of distillation: a reassembly of fragments—narratives, artefacts, silences—into forms that contest official truths. Our analysis shows how the cremation policy catalysed a field of counter-accounting that mobilised grief, spiritual duty, and moral outrage as sources of epistemic authority. These acts were not merely oppositional; they were generative—producing counter-publics in which new imaginaries of justice could be articulated. The mobilisations of religious leaders, international actors, and local families exemplify what Alawattage and Azure (2019) describe as accountability *assemblages*—heterogeneous, affective, and provisional formations that disrupt the state's monopoly on legitimacy.

By grounding our analysis in the literatures on dialogic and counter-accounting, our intention is not merely to apply these frameworks but to stretch their conceptual and empirical boundaries. In crisis contexts, accountability is not suspended—it is strategically reconfigured to entrench authority. We argue, therefore, for a rethinking of how dialogic spaces are foreclosed or co-opted, and how counter-accounts persist through affective, embodied, and transnational registers. Moreover, we highlight the historical and structural conditions underpinning these dynamics. Informality is not an aberration but a normalized modality of postcolonial statecraft, shaped by colonial legacies, juridical ambiguity, and systemic exclusions.

Consequently, this study produces a broader message to interdisciplinary accounting scholarship. It urges scholars to engage more deeply with the emotional, symbolic, and political dimensions of accountability—particularly as they unfold in contexts of crisis and marginalisation. Rather than treating these as peripheral concerns, we position them as

constitutive of accountability itself. In doing so, we invite accounting researchers to attend to the complex interplay of power, affect, and resistance; to reimagine accountability beyond the procedural and the measurable; and to remain attuned to the ethical stakes of who is allowed to speak, be heard, and be remembered.

6.2 Final Reflections

The implications of this study transcend the particularities of the Sri Lankan case, offering critical insights into the dynamics of governance in a world increasingly governed through crisis, ambiguity, and ideological manoeuvring. While rooted in a postcolonial setting, the entanglements of informality, crisis governance, and statecraft identified here resonate across a broader spectrum of geopolitical and institutional terrains. In both Global South and Global North contexts, we observe how states exploit crises to reconfigure the contours of accountability, often under the guise of technical rationality or emergency responsiveness. What this study reveals is that accountability is not simply a product of institutional design or procedural transparency; it is a deeply political and contested domain, shaped by sedimented histories, configurations of power, and collective imaginaries of justice (cf. Yu, 2021; Moerman and van der Laan, 2022).

The Sri Lankan cremation policy illuminates the fallacy of assuming that accountability naturally emerges from audit trails, performance metrics, or transparency protocols. Instead, it draws attention to governance regimes that manage visibility, obfuscate intent, and deploy crisis as a mode of political consolidation. Yet, amid these strategies of silencing and erasure, this study also identifies potent forms of civic reconstitution. Resistance to the cremation directive—through interfaith solidarities, legal interventions, symbolic protest, and diasporic advocacy—signals that accountability is not merely dismantled in such conditions, but is actively reconfigured through dialogic, affective, and performative means. These counter-publics do not rely on access to institutional channels; they construct alternative infrastructures of accountability rooted in memory, grief, and justice.

This reading of accountability as a relational, affective, and insurgent practice not only advances the field of critical dialogic and counter-accounting but also speaks to pressing questions in contemporary governance research more broadly. It invites scholars to interrogate how accountability is made and unmade across contexts marked not just by colonial residue but by neoliberal restructuring, populist authoritarianism, and systemic exclusion. Whether in austerity-ridden democracies, militarized borders, or racialized health regimes, the logics explored here offer a generative lens for studying how accountability travels—how it is assembled in embodied practices, politicized spaces, and vernacular forms of dissent.

Future research must thus attend to the interface between accountability and local political imaginaries—not as an ethnographic curiosity, but as a site where the normative claims of democracy, justice, and inclusion are being negotiated, resisted, and rearticulated. This entails moving beyond rigid binaries—formal/informal, functional/social, North/South—and toward more situated, transversal understandings of how governance is enacted and contested.

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3 In closing, this paper calls for a reimagination of accountability as a justice-oriented,
4 affectively attuned, and historically reflexive project. Crises, while often mobilized to suppress
5 dissent and intensify control, can also open fissures—spaces for critique, rearticulation, and
6 political renewal. By tracing how accountability was both dismantled and reclaimed during Sri
7 Lanka's cremation controversy, we not only critique dominant governance paradigms but
8 envision alternative futures—where accountability is animated not by surveillance or
9 compliance, but by care, solidarity, and collective remembrance.
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Appendix 1. Data sources; YouTube Videos

Date	Title of the video	Nature of video	Duration	URL Link
17 May 2020	Covid 19 cremation in Sri Lanka	Interview (Bishrin Mohamed)	51.56	https://www.youtube.com/watch?v=WkkD0I9eUKo
7 Nov 2020	Views expressed in Parliament, regarding mandatory cremation of Covid-19 victims	Parliamentary Debates (DailyFT)	5.37	https://www.youtube.com/watch?v=CaQWlv7ZnUw
10 Nov 2020	Corona dead bodies cannot be buried: The next pandemic will rise from the earth	Interview (Prof. Meththika Vithanage - Truth with Chamuditha)	26.15	https://www.youtube.com/watch?v=ETZ-r8LDZk
4 Dec 2020	Sri Lanka Muslims refuse to claim cremated COVID-19 relatives	News (Al Jazeera)	3.22	https://www.youtube.com/watch?v=-MeWNHVF5LA
12 Dec 2020	Sri Lankans protest against FORCED CREMATION in front of the High Commission of Sri Lanka in London	Public Protests (Vlog Inc)	1.42.55	https://www.youtube.com/watch?v=-y8C0TtYDFM
15 Dec 2020	Gravitas: Sri Lanka: 20-day-old Muslim baby denied a burial	News (WION)	5.27	https://www.youtube.com/watch?v=m7wM7Jz6Yzg
18 Dec 2020	#Islamophobia in Sri Lanka: Why are deceased #Muslims in #SriLanka being forced into cremation?	Interview (Salaamedia)	22.59	https://www.youtube.com/watch?v=eMB3MM_Tyxs
22 Dec 2020	Sri Lanka continues forced cremations of Muslim Covid-19 victims	News (TRT World)	9.57	https://www.youtube.com/watch?v=SDNKwQxXons
23 Dec 2020	Requesting a burial (of COVID dead bodies) is absurd	Expert Views (Prof Meththika Vithanage)	3.49	https://www.youtube.com/watch?v=CcTa0PX9Jwg

25 Dec 2020	Protest against forced cremation of Muslim COVID-19 victims in Sri Lanka	Religious Protests (Spy Traveller)	8.49	https://www.youtube.com/watch?v=6kVzuxM9R6E
31 Dec 2020	Stop Mandatory Cremation of Covid-19 Victims in Sri Lanka	Religious Perspectives (Sri Lankans United)	1.50	https://www.youtube.com/watch?v=qG2QWQfllzA
31 Dec 2020	Virologist Prof. Malik Peiris on the Burial of Covid19 Victims in Sri Lanka and its implications	Scientific Perspectives (Ridz)	14.57	https://www.youtube.com/watch?v=ZyDQOpiyrHY
3 Jan 2021	Forced cremation of Muslims in Sri Lanka is unacceptable	Interview (Anatolia Post)	5.39	https://www.youtube.com/watch?v=noRX0kTl1a8
10 Jan 2021	Coronavirus: Sri Lanka's mandatory cremation policy for those who have died from COVID-19	A review (Islam Channel)	51.42	https://www.youtube.com/watch?v=QpNO9_T5iVA
13 Jan 2021	Forced Cremation of Muslims in Sri Lanka	Interview (ICNA Council for Social Justice)	59.36	https://www.youtube.com/watch?v=aeSm9oRYuhl
26 Jan 2021	Gravitas: Sri Lanka accused of Human Rights violation	News (WION)	2.43	https://www.youtube.com/watch?v=cJgiYogHur4
1 Feb 2021	Sri Lankan Muslims forced to cremate coronavirus dead against religious beliefs	News (ABS News Australia)	4.56	https://www.youtube.com/watch?v=7-oH3LP4cD4
10 Feb 2021	Burial of COVID-19 deceased will be allowed: PM	Parliamentary Debates (Newsfirst)	2.12	https://www.youtube.com/watch?v=EgSTKHBCzoo
11 Feb 2021	Sri Lanka to FINALLY allow COVID burials for Muslims	News (Islam Channel)	1.05	https://www.youtube.com/watch?v=Zu7KJRDA2Vw
11 Feb 2021	Sri Lanka to lift ban, allow burial of Covid-19 victims	News (South Asia Newsline)	1.08	https://www.youtube.com/watch?v=U1rIKJIYP2A

11 Feb 2021	COVID burial issue is repeatedly going back to the so-called expert committee	Parliamentary Debates (NewsFirst)	1.09	https://www.youtube.com/watch?v=jW7z82yJ6ok
23 Feb 2021	Protest staged demanding burial of COVID-19 victims	News (NewsFirst)	0.45	https://www.youtube.com/watch?v=zvmInqwT6Ls
26 Feb 2021	Khan welcomes Sri Lanka's reversal of cremation policy	News (Newsfirst)	3.11	https://www.youtube.com/watch?v=ZF3R4Fushfw
26 Feb 2021	UNHRC calls for probe into Sri Lanka's conflict Sri Lanka Covid deaths	News (WION)	5.38	https://www.youtube.com/watch?v=ma6yJ-Cwi0E
27 Feb 2021	Sri Lankan government lifts ban on COVID-19 victims burial	News (WION)	1.45	https://www.youtube.com/watch?v=8bo_YFmj7h8
28 Jan 2021	What steps has the government taken to persuade the Sri Lankan Government to end forced cremations?	Parliamentary Debates in the UK (Stephen Kinnock)	2.07	https://www.youtube.com/watch?v=OVpkqzNZRZM
11 March 2021	MINORITY RIGHTS CREMATED Forced Cremations during the COVID-19 Pandemic in Sri Lanka	Documentary (PRG Sri Lanka)	23.31	https://www.youtube.com/watch?v=GGOmvwBQUe0
24 Dec 2021	Do Muslims Practice Cremation? Dr. Shabir Ally	Interview (Let the Quran Speak)	11.25	https://www.youtube.com/watch?v=-DiTdQ3IGF8
24 July 2024	Sri Lanka apologises for forcing cremations of Muslim Covid victims	News (WION)	2.10	https://www.youtube.com/watch?v=xP8PAppSBWY

Appendix 2: Data sources; documents and reports

Date of publication	Title	Nature of document	Publisher	URL Link/Page numbers
19 Feb 2020	Sole COVID-19 patient in Sri Lanka discharged from hospital after recovery	News Article	Xinhuanet	http://www.xinhuanet.com/english/2020-02/19/c_138799480.htm
3 April 2020	Anguish as Sri Lanka forces Muslims to cremate COVID-19 victims	News Article	Al Jazeera	https://www.aljazeera.com/news/2020/4/3/anguish-as-sri-lanka-forces-muslims-to-cremate-covid-19-victims
7 April 2020	HRCSL Position on Regulation on Disposal of Bodies of COVID-19 Victims	Commission Decision	Human Rights Commission of Sri Lanka	https://www.hrcsl.lk/hrcsl-position-on-regulation-on-disposal-of-bodies-of-covid-19-victims/
30 April 2020	COVID-19 and Islamic burial laws: safeguarding dignity of the dead	Analysis	ICRC Humanitarian Law & Policy Blog	https://blogs.icrc.org/law-and-policy/2020/04/30/covid-19-islamic-burial-laws/
11 May 2020	Sri Lanka: Muslims face extra threat as coronavirus stirs hate	News Article	Al Jazeera	https://www.aljazeera.com/news/2020/5/11/sri-lanka-muslims-face-extra-threat-as-coronavirus-stirs-hate
5 July 2020	Coronavirus funerals: Sri Lanka's Muslims decry forced cremation	News Article	BBC	https://www.bbc.co.uk/news/world-asia-53295551
26 Nov 2020	HRCSL issues Observations and Recommendations on	Observations and Recommendations	Human Rights Commission of Sri Lanka	https://www.hrcsl.lk/hrcsl-issues-observations-and-recommendations-on-the-disposal-of-dead-bodies-in-the-context-of-covid-19/

	the Disposal of Dead Bodies in the Context of COVID-19			
2 Dec 2020	Supreme Court dismisses petitions challenging cremation of COVID-19 victims	News Article	Daily Mirror	https://www.ft.lk/front-page/Supreme-Court-dismisses-petitions-challenging-cremation-of-COVID-19-victims/44-709654#.X8cle3Xkvk0.twitter
4 Dec 2020	Muslims in Sri Lanka 'denied justice' over forced cremations of Covid victims	News Article	The Guardian - UK	https://www.theguardian.com/world/2020/dec/04/muslims-sri-lanka-justice-forced-cremations-covid-victims?utm_source=chatgpt.com
9 Dec 2020	"There were no virologists in the committees set up" - Prof Vitharana	News Article	Daily Mirror (Sri Lanka)	https://www.dailymirror.lk/opinion/There-were-no-virologists-in-the-committees-set-up-Prof-Vitharana/172-201444
10 Dec 2020	Forced cremations in Sri Lanka	Press Release	Amnesty International	https://www.amnesty.org/en/latest/news/2020/12/forced-cremations-in-sri-lanka/?utm_source=chatgpt.com
18 Dec 2020	Outrage in Sri Lanka over cremation of Muslim COVID victims	News Article	Al Jazeera	https://www.aljazeera.com/news/2020/12/18/i-had-no-stre
26 Dec 2020	Powerful Order of Buddhist Monks, Christians and Hindus ask for burial of Covid victims	Press Release	Inter-religious sub-committee in Sri Lanka	https://economynext.com/wp-content/uploads/2020/12/Amarapura-Ramanna-statement-on-burial-of-Muslim-and-Christian-victims-of-Covid.pdf
26 Dec 2020	Covid-19: Sri Lanka forcibly cremates Muslim baby sparking anger	News Article	BBC	https://www.bbc.co.uk/news/world-asia-55359285
27 Dec 2020	Powerful Order of Buddhist Monks,	News Article	economynext	https://economynext.com/powerful-order-of-buddhist-monks-christians-and-hindus-ask-for-burial-of-covid-victims-77282/

	Christians and Hindus ask for burial of Covid victims			
30 Dec 2020	Debate about compulsory cremation of victims of COVID-19 - Position Paper by the College of Community Physicians of Sri Lanka	Position Paper	College of Community Physicians of Sri Lanka	https://jccpsl.sljol.info/articles/8403/files/submission/proof/8403-1-30347-1-10-20210112.pdf
8 Jan 2021	Sri Lanka sticks to cremation of Muslim Covid-19 victims despite uproar	News Article	France24	https://www.france24.com/en/live-news/20210108-sri-lanka-sticks-to-cremation-of-muslim-covid-19-victims-despite-uproar
14 Jan 2021	Sri Lanka: The UN Human Rights Council must step up efforts to advance accountability for serious violations in Sri Lanka	Assessment Report	Amnesty International	https://www.amnesty.org/en/documents/asa37/3541/2021/en/
18 Jan 2021	Sri Lanka: Covid-19 Forced Cremation of Muslims Discriminatory	Press Release	Human Rights Watch	https://www.hrw.org/news/2021/01/18/sri-lanka-covid-19-forced-cremation-muslims-discriminatory?utm_source=chatgpt.com
25 Jan 2021	Sri Lanka: Compulsory cremation of COVID-19 bodies cannot continue, say UN experts	Press Release	The Office of the High Commissioner for Human Rights	https://www.ohchr.org/en/press-releases/2021/01/sri-lanka-compulsory-cremation-covid-19-bodies-cannot-continue-say-un?utm_source=chatgpt.com
25 Jan 2021	Sri Lanka's cremation of COVID dead a 'human rights violation'	News Article	Al Jazeera	https://www.aljazeera.com/news/2021/1/25/forced-cremations-during-pandemic-a-violation-of-human-rights-un?utm_source=chatgpt.com

27 Jan 2021	Promotion reconciliation, accountability and human rights in Sri Lan	Report	The Office of the High Commissioner for Human Rights	https://www.ohchr.org/en/press-releases/2021/01/sri-lanka-alarming-path-towards-recurrence-grave-human-rights-violations-un?LangID=E&NewsID=26695
27 Jan 2021	Sri Lanka on alarming path towards recurrence of grave human rights violations – UN report	New Release	The Office of the High Commissioner for Human Rights	https://www.ohchr.org/en/press-releases/2021/01/sri-lanka-alarming-path-towards-recurrence-grave-human-rights-violations-un?LangID=E&NewsID=26695
12 Feb 2021	Technical Committee will review COVID burials - State Minister	News Article	Daily News	https://archives1.dailynews.lk/2021/02/12/local/241403/technical-committee-will-review-covid-burials-state-minister
19 Feb 2021	Sri Lanka: Open letter to Acting Minister of Health on the Violation of the Religious Rights of Muslims in Sri Lanka	An open letter to the Minister of Health Sri Lanka	Amnesty International	https://www.amnesty.org/en/documents/asa37/3725/2021/en/
26 Feb 2021	Covid-19: Sri Lanka reverses 'anti-Muslim' cremation order	News Article	BBC	https://www.bbc.co.uk/news/world-asia-56205737
28 Feb 2021	SRI LANKA’S DOUBLE PANDEMIC State Sanctioned Forced Cremations During the COVID-19 Pandemic	Research Report	People’s Rights Group Sri Lanka	PP.1-32
22 July 2024	Tendering an apology for the Mandatory Cremation Policy enforced in Sri Lanka	Cabinet Decision	Office of the Cabinet Ministers, Sri Lanka	Office of the Cabinet Ministers, Sri Lanka

	during the COVID-19 pandemic			
24 July 2024	Apology to Muslims for cremation of Covid-19 victims: Opposition wants more action	News Article	Daily Mirror	https://www.dailymirror.lk/breaking_news/Apology-to-Muslims-for-cremation-of-Covid-19-victims-Opposition-wants-more-action/108-287971

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Dissonant accountability: crisis, state informality, and the limits of governance
AAAJ-11-2024-7547.R2

Authors' Responses to Reviewer 1's Comments

Revised title: Counter-Accounts of the Absent State: Accounting for Violence, Silence, and Resistance

General Comments:

Thank you for your considerable efforts to strengthen the paper. I believe it is much improved and contributes more clearly to the accountability and dialogic accounting literature. The paper is extremely well written and enjoyable to read. It draws on interdisciplinary theorisation from political science, adding an interesting dimension to critical accounting scholarship. The accountability framing is strong, and I enjoyed how the author(s) return to this in the closing discussion. Below are a few fairly minor comments / suggestions, particularly around areas to reduce the length of the paper.

Response:

Dear Reviewer, we sincerely appreciate your valuable feedback and insightful recommendations on our manuscript. Your thoughtful suggestions and constructive critiques have been crucial in refining and strengthening our work. Guided by your expertise, we have thoroughly revised each section, carefully addressing your comments to improve clarity, rigour, and reduce the length of our submission. Enclosed, we provide a detailed summary of your observations along with our responses. We are truly grateful for your time, effort, and dedication in reviewing our work. Your contributions have been instrumental in shaping this manuscript, and we deeply appreciate the opportunity to improve it under your guidance. Thank you once again for helping us elevate the quality of our submission.

Comment 1.

I think the authors need to be clear about the focus of the 'accounting' aspect of the paper – this should be on how the opposing accounts were produced rather than what was said. For example, the findings section gives a lot of detail and lengthy quotes from different sources to show the political 'back and forth'. But I think the discussion needs to be more focused on the nature of the account, rather than its content. This might help the authors cut down some of the text in the findings section as it does feel long and repetitive at times.

Response:

Thank you very much for highlighting this important observation. As you suggested, we have now revised Section 5 to articulate the nature of counter accounts that various stakeholders produced in challenging the mandatory cremation policy. Specifically, we have identified different types of counter accounts, such as political, religious, global advocacy, spiritual, non-violent, silent, legal, and symbolic. We have also removed several repetitive sections, thereby reducing the length of the section. Please kindly refer to the revised Section 5.

Comment 2.

The programmatic politics and state informality literature reviews can also be more concise, and I think the authors need to get to the point about how these two concepts intersect more quickly. Perhaps this can be mentioned briefly at an earlier stage in the literature review as I found myself reading those sections and wondering 'how do these two ideas relate?'

Response:

Thank you very much for highlighting this important observation. As you suggested, we have now briefly introduced the intersection of programmatic politics and state informality in the introduction as well as early in the literature review before discussing them in detail in *Section 2.4 Programmatic Politics and State Informality: A Synergistic Relationship*. Please refer to the brief summary presented in paragraph 6 of Section 1: Introduction. Additionally, we have also provided an early introduction in Section 2.1: On Accountability. Please kindly refer to paragraph 5 in section 2.1.

Our analysis also engages with the notion of programmatic politics (Kitschelt, 1995), which highlights how governments instrumentalize technocratic discourses to advance ideological agendas under the guise of neutrality. In Sri Lanka, the mandatory cremation policy was publicly framed as a scientifically necessary public health measure, yet it functioned to entrench Sinhala-Buddhist majoritarianism. This dynamic reflects broader critiques of postcolonial crisis governance, where bureaucratic legacies inherited from colonial rule are not discarded but selectively repurposed to uphold exclusionary state agendas (Wickramasinghe et al., 2004; Alawattage & Azure, 2019; Ang & Wickramasinghe, 2023). Crucially, we argue that state informality operates in tandem with programmatic politics by enabling the selective suspension or circumvention of legal, scientific, and constitutional norms. While programmatic narratives provide ideological cover, informality supplies the operational flexibility—allowing states to obscure decision-making, evade accountability, and govern through exception. In this interplay, publics become both hyper-visible as objects of securitized control and invisible as political subjects without voice or recourse. Together, these dynamics transform accountability from a procedural mechanism into a terrain of political struggle—where meaning, legitimacy, and participation are not guaranteed, but continuously contested and redefined.

Comment 3.

In the method section, I was not sure what purposive and snowball sampling meant in the context of gathering appropriate documents to review for the paper. Purposive sampling to me sounds like deliberately selecting specific news / media outlets and ignoring others, and I am not sure that is what you did. Snowball sampling seems confusing as I would usually associate this with human research participants. Perhaps the authors can make this a little clearer.

Response:

Thank you very much for emphasising this important observation, which we agree with. In revising the paper, we have removed this and clarified that we selected the documents based on their relevance. Please kindly refer to the revised sentence below, as it appears in Section 3.2 Gathering the Data.

Our dataset comprises 117 documents collected based on their relevance, spanning March 2020 to May 2022.

Comment 4.

I felt that section 4 could be edited down to make a clearer point. In fact, this observation applies to elsewhere in the findings section as well. At several points in the paper, the authors provide lots of examples, quotes etc, and then at the end of the section, draw meaning from the examples. I think the structure of the writing can be tightened to say ‘here is a point we are going to make, here is an example of when this happened’. For example, on p. 16-17, the authors give quite lengthy examples of state informality during the COVID-19 policy, but it is not until the end of this section that we are told that these are examples of state informality. I

would encourage the authors to tighten up the writing of the findings to stick more closely to the specific points they wish to make, with a few examples and short quotes to support their arguments.

Response:

We sincerely appreciate you bringing this important point to our attention observation, which significantly aids in structuring the presentation of findings. Following your suggestion, we have now carefully reorganised the findings sections, including a brief introduction to guide the subsequent discussions in each sub-section. Please kindly refer to the revised sections 4 and 5.

Comment 5.

It seems to me that the cremation policy itself was not ‘informal’ i.e. it was introduced as a specific piece of legislation. I understand the informality to refer to the state’s handling of COVID-19 in Sri Lanka in general. I think this needs to be made a little clearer in the paper – at times I was not sure if the authors were also suggesting that the cremation policy itself was informal, yet from the paper it appears that it was formally introduced and universally applied. Or perhaps I am interpreting ‘formal/informal’ too literally? But I found this confusing.

Response:

Thank you very much for highlighting this important observation. We agree with your observation that the mandatory cremation policy was introduced as a formal healthcare legislation through a Government Gazette by the Minister of Health. As you have correctly mentioned, we refer to state-imposed informality to explore how the state executed formal cremation policy through informal mechanisms by deregulating the formal bureaucratic processes. In revising the paper, we have highlighted this at the beginning of *5.1 State Informality in Practice: The Case of Executing the Mandatory Cremation Policy* as follows.

Despite their religious obligation to bury the dead, the Sri Lankan government introduced a nationwide policy of mandatory cremation for all COVID-19 victims, regardless of faith. The Minister of Health issued Gazette Extraordinary No. 2170/8 on 11 April 2020, mandating cremation of COVID-19 deaths under the Quarantine and Prevention of Diseases Ordinance No. 3 of 1897.

Additionally, we have also revised the entire section to emphasise that the cremation policy was introduced as formal legislation but was implemented through state-imposed informality. Please kindly refer to the revised Section 5.

Comment 6.

I think there is a little inconsistency in the paper around the scientific basis for the cremations policy. In several places, the authors explain that there was no scientific basis for the policy, but then in the concluding discussion, introduce the idea that there were government scientists who falsified evidence. This is interesting and important, and I felt needed to be mentioned earlier on. So was the government using some (albeit spurious) scientific evidence to support the policy? At what point was the ‘evidence’ debunked? I think this should be mentioned briefly during section 5 so it does not come as a surprise at the end of the paper.

Response:

We greatly appreciate your highlighting of this important observation. While the mandatory cremation policy was introduced as formal legislation through established bureaucratic procedures, the scientific basis of the policy was contested and vigorously challenged. In

response, the government set up several informal mechanisms, including the formation of a scientific committee, to justify and legitimise its scientific foundation with the support of pro-government scientists. The core argument of this scientific committee was to create a public discourse that the burial of COVID-19 dead bodies would contaminate groundwater. Most of the scientists on the government committee were geologists, but there was no evidence of the inclusion of virologists to investigate the virus's impact. However, world-renowned virology scientists questioned and challenged the government's approach. As you suggested, in revising the paper, we have now expanded this clarification in section 5.1

Despite producing above constitutional and human rights counter accounts and the lack of scientific evidence supporting the policy, the government continued to enforce mandatory cremation, citing the recommendations of an opaque committee of technical experts. While a petition had been filed with the Supreme Court, the technical committee appointed by the Minister of Health recommended that all bodies of COVID-19 victims be cremated. However, the identities of the experts on the committee were not disclosed to the public until the Minister revealed them in Parliament in response to a question from an opposition member. In so doing, the state used informality to suppress scientific and formal procedures in the public interest, adopting unsystematic methods in governance (Roy, 2009). Professor Tissa Vitharana (2020), a virologist and ruling party MP, highlighted the absence of qualified virologists on the expert committee:

"...this is a virus, but as far as I know, there were no virologists in the committees that were set up. When you're trained in a particular discipline, you get to know all aspects of it and be able to adapt it to suit the problem. We should have made use of the trained personnel we have, but the idea that it should be done by people with connections is the kind of thinking we have."

Moreover, after their investigation, the committee did not publicly release a report detailing its recommendations. When pressed for transparency, the government refused to release these recommendations to the public. One committee member who is an expert in geology Professor Meththika Vithanage, attempted to justify the mandatory cremation policy by citing Sri Lanka's tropical climate:

"Although WHO recommendation guidelines suit temperate countries mainly, not tropical high temperature high rainfall countries where we experience high decomposition rates and highly variable water table... Given the vulnerability of our groundwater aquifers, and lack of understanding about the behaviour of COVID-19 virus, there can be a risk from dead bodies, septic waste or sanitary waste having any contact with water sources" (Vithanage, 2020).

Dr. Sugath Samaraweera, the Chief Epidemiologist of the Government of Sri Lanka, also confirmed that all individuals who succumb to COVID-19, as well as those suspected of having died from the virus, are to be cremated, as burial practices may pose a risk of contaminating groundwater sources (BBC, 5 July 2020). Similarly, several other leading healthcare professionals in the government, including the secretary of health and state ministers, collaborated in support of cremation without any scientific justifications. A civil rights activist alleged that:

"Prof. Meththika Vithanage, a geologist without expertise in virology, spearheaded a vicious and baseless campaign. She collaborated with other so-called professionals,

including (Prof.) Channa Jayasumana, Dr. Padenjya, Anil Jasinghe, the Health Secretary, and a few others, demanded the cremation of Muslim COVID-19 victims without any remorse” (Colombo Times, 2 August 2024).

However, environmental experts and scientists, including Marsoof (2022), strongly contested these claims, producing a number of scientific counter accounts Marsoof concluded that Vithanage’s arguments lacked credibility:

“...there are some grave errors and contradictions in Prof. Vithanage’s claim that bodies of COVID-19 victims ought not to be buried in view of the potential risk of groundwater contamination. If Prof. Vithanage’s claim is based on the sources she has cited in her April publication, then, her claim is extremely difficult to justify.”

Professor Malik Peiris, a globally renowned virologist, further discredited the government’s stance through his ‘professional expertise’ and scientific counter accounts:

“COVID-19 is not a waterborne disease and I haven't seen any evidence to suggest it [the virus] spreads through dead bodies. A virus can only multiply in a living cell. Once a person dies, the ability of the viruses to multiply decreases. Dead bodies aren’t buried right in running water. Once you bury the body six feet under wrapped in impermeable wrapping, it is highly unlikely it would contaminate running water” (BBC, 2021).”

Please kindly refer to the revised section 5.1 State Informality in Practice: The Case of Executing the Mandatory Cremation Policy.

Comment 7.

Similar to point 4, I think the idea of programmatic politics should be introduced at an earlier point in section 5.2. This section is all about programmatic politics, but they don’t get a mention until halfway down p.24. I think you can be clearer about your theorisation of programmatic politicking and then offer the statements around the underlying political motives as examples to support your case.

Response:

We greatly appreciate your highlighting of this important observation. As suggested, in revising the paper, we have restructured Section 5.2, "Politicization of Cremation: Programmatic Politics in Practice," by adding a brief introduction to the theorisation of programmatic politics and supporting examples in the subsequent sections. Please kindly refer to the revised Section 5.2, and below we outline two introductory paragraphs for your kind reference.

The above examination now leads us to explore how the Sri Lankan government’s response to COVID-19—particularly its enforcement of the mandatory cremation policy—exemplifies the workings of programmatic politics. In this context, programmatic politics refers to the strategic use of technocratic or scientific language to advance deeply political, often exclusionary, goals. The cremation policy became a powerful instrument in this playbook. Though framed as a public health necessity, its persistence despite scientific consensus in favour of burial, especially from the World Health Organization, revealed how health policy was mobilized to signal loyalty, marginalize minorities, and appeal to Sinhala-Buddhist nationalism.

The mandatory cremation policy lacked empirical justification but gained political traction. It aligned with the government's broader majoritarian narrative, allowing it to consolidate power by presenting itself as defending national unity through seemingly neutral and scientific means. In reality, the burial ban disproportionately affected Muslim and Christian minorities, stripping them of their religious rights in a time of grief and crisis.

Comment 8.

I felt the explanation around the role of the Amarapura and Ramanna monastic chapters was introduced and explained in a slightly confusing way. There was also quite a lot of repetition in this section of the findings (p.25-28). Again, I think this whole section needs to be edited down as it is quite repetitive and the key message becomes slightly lost. It seems as though the unravelling of the cremation policy came as a result of mounting civil advocacy, but critically because of this religious alliance. I think these points need to be made first, and then the examples / specifics introduced. You make really interesting points about the nature of religious politics and their significance in this case, but the section needs tighter structuring to deliver the key messages more clearly.

Response:

Thank you very much for highlighting this important observation. As you suggested, we have streamlined Section 5.3, 'Resistance: Overturning the Mandatory Cremation Policy,' by removing repetitive and lengthy quotes. More specifically, we have restructured the section by (i) starting with an illustration of the nature of mounting civil advocacy resistance to overturn the mandatory cremation policy, (ii) the government's response and (iii) its long-term impact on the country's political transformation. As you have suggested, we highlight the motive and the impact of inter-religious alliance on overturning the cremation policy, followed by other civic advocacy resistance. Please kindly refer to the revised Section 5.3.

Typographical errors / omissions:

1. The sentence "Informality and programmatic politics intersect" (on p.3) doesn't make sense. I think a word is missing. Who was exposed to the violence of the state?
2. P. 21 "while a petition had been filed"
3. P.23 the sentences in the first paragraph of section 5.2 repeat the "political motivation" point and could be reworded to avoid repetition
4. P.23 "its contours can shift at the stroke of a pen"
5. P.28 the sentence that ends "has tremendously traumatised" is missing an object. Whose life & livelihood? Who has been traumatised?
6. P.28 "entrepreneurs who supported the former government"

Response:

Thank you very much for highlighting these editorial observations. In revising the paper, we have corrected these errors and omissions.

Your insightful feedback and thoughtful comments have been invaluable in refining and strengthening our work. In response to your suggestions, we have made substantial revisions that we believe enhance our contribution to the understanding of accountability, counter accounts, state informality, and governance during crises, with a specific focus on postcolonial

contexts. Once again, we sincerely appreciate your careful review and thoughtful consideration of our manuscript.