**Unifying Theravada and the Mahayana**

The late Ven. Walpola Rahula, one of the most respected Theravadan monks of this century, presented the following to the *World Buddhist Sangha Council* – composed of both Mahayana and Theravada monastics – in 1967.  He uses mainly Sanskrit terms here rather than Pali:

Basic Points Unifying the Theravada and the Mahayana

1. The Buddha is our only Master.
2. We take refuge in the Buddha, the Dhamma, and the Sangha.
3. We do not believe that this world is created and ruled by a god.
4. Following the example of the Buddha, who is the embodiment of Great Compassion (*maha-karuna*) and Great Wisdom (*maha-prajna*), we consider that the purpose of life is to develop compassion for all living beings without discrimination and to work for their good, happiness, and peace: and to develop wisdom leading to the realization of Ultimate Truth.
5. We accept the Four Noble Truths, namely *Dukkha*, the Arising of *Dukkha*, the Cessation of *Dukkha*, and the Path leading to the Cessation of *Dukkha*; and the universal law of cause and effect as taught in the *pratiya-samutpada* (Conditioned Genesis or Dependent Origination).
6. We understand, according to the teaching of the Buddha, that all conditioned things (*samskara*) are impermanent (*anitya*) and *dukkha*, and that all conditioned and unconditioned things (dharma) are without self (*anatma*).
7. We accept the Thirty-Seven Qualities conducive to Enlightenment (*bodhipaksa-dharma*) as different aspects of the Path taught by the Buddha leading to Enlightenment.
8. There are three ways of attaining *bodhi* or Enlightenment, according to the ability and capacity of each individual: namely as a disciple (*sravaka*), as a *Pratyeka-Buddha*, and as a *Samyak-sam-Buddha* (perfectly and fully enlightened Buddha).  We accept it as the highest, noblest, and most heroic to follow the career of a Bodhisattva and to become a *Samyak-sam-Buddha* in order to save others.
9. We admit that in different countries there are differences with regard to the life of Buddhist monks, popular Buddhist beliefs and practices, rites and ceremonies, customs and habits.  These external forms and expressions should not be confused with the essential teachings of the Buddha.

Source: Taken from http://www.vipassana.com/ (Vipassana Fellowship online meditation course from the Theravada tradition for the spiritual development of people of all faiths and none.)