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Promise, pretence and pragmatism: governance and taxation in colonial Indonesia, 1870-1940

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Socio-economic organization, coerced labour and monetary taxation in Java, c. 1830-1930

In 1889, Dutch *controleur* H.G. Heijting investigated the peasant household economies of his district in the Residency of Bagelen. He carefully studied three peasant households for a full year to gain insight into their annual budgets and he calculated that, as the costs of taxation exceeded their incomes, they made an annual loss. However, a considerable part of their burden consisted of unpaid labour services, to which they themselves did not assign any monetary value. They believed they made a profit. "How lucky to be of such a simple mind!" Heijting proclaimed.¹

This luck was shared by the colonial government. All over Indonesia, the Dutch turned indigenous labour power to their advantage. On top of large-scale forced cultivation (in some regions), almost all indigenous peoples in Indonesia performed public *corvée* labour services of some kind. This had become standardized policy in the nineteenth century. It originated in Java, where the nature in which services were performed and the conditions under which they were claimed, were ostensibly rooted in local *adat* principles, "in accordance to existing customs, establishments and needs", as ordained in the 1854 Government Regulation.² However, precolonial forms of labour services in Java consisted of numerous different types rooted in rights and duties that varied from region to region, district to district and even village to village, and that were to considerable extent the result of colonial domination and exploitation prior to and during the Cultivation System. They included everything from reciprocal household obligations performed to support landlords, the village community and the village administration³,

1 Arminius, "Het Budget van een Javaansche Landbouwer", *IG* 11 (1889), 1685- 1720, 1886-1917, 2150-2186: 1718-1719. Quoted in: B. White, "Work and Survival in Rural Java: Javanese Peasant Budgets from the 1880s", in H. de Jonge and T. van der Meijl, *On the Subject of Labour: Essays in Memory of Frans Hüskes* (Nijmegen: In de Walvis, 2010), 79-84: 82.

2 RR 1854, art. 57; See also C.F. Schoch, *De Heerendiensten op Java en Madura Volgens het Regeerings-Reglement van 1854* ('s-Gravenhage: Van Stockum, 1891), 1.

3 They were performed in return for access or entitlements to usufruct rights to land, protection and other forms of purveyance, and hence forced not because peasants were bound to its performance through social contracts, but rather because without performing them they were not entitled to these provisions. Community services existed both in mandatory form as *desa* services, and on a voluntary to support others based on social ethos, known throughout Indonesia as *gotong royong*. See A. Suwignyo, "Gotong Royong as Social Citizenship in Indonesia, 1940s to 1990s", *JSAS* 50:3 (2019), 387-408. In the Netherlands, community-based conscription services known as *hand- en span-diensten* were incidentally used in many municipalities to improve infrastructure. As in Java, these services could be 'paid-' or 'bought-off' for a fixed amount. See K.F. Holle, "Herendienst in Nederland", *TBB* 7 (1892), 219-230: 222-226; A.C.N. Pieren, *De Diensten aan de Hoofden op Java en Madura* (Leiden: Groen, 1884), 3; J.C. Kielstra and C. Lulofs, "Verplichte Diensten of Geldelijke Heffingen?", *TBB* 46 (1914), 28-44: 28-29.

to obligatory services performed in lieu of taxation in the absence of currency to pay wages for chiefs, lords and the colonial state.⁴ This complexity and variety caused much confusion in colonial times, echoing in current day literature.⁵

This chapter discusses how officials reinterpreted the organization of Java's peasant society when, following the gradual dismantling of the Cultivation System, public support for coerced labour rapidly deteriorated. Coerced labour and its effect on the wellbeing of the peasantry became a central theme of colonial concerns about Java's alleged lack of 'modernity' and development.⁶ The 1854 Government Regulation also ordered the "gradual abolition" and the replacement of coerced services with monetary 'head taxes.' This reduction was to be achieved through central, quinquennial revisions of all local *corvée* regulations under the supervision of the Governor-General, to keep its encompassing orchestration in Batavia's

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- 4 L. Lucassen and L. Heerma van Voss, "Introduction: Flight as Fight", in M. Rediker, T. Chakraborty, and M. van Rossum (eds.), *A Global History of Runaways: Workers, Mobility, and Capitalism 1600-1850* (Oakland: University of California Press, 2019), 1-21: 9. See also Webber and Wildavsky, *A History of Taxation*, 149-227.
 - 5 In literature about taxation and compulsory labour in and beyond Indonesia, *corvée* labour has been contextualized in terms of serfdom, indentured labour in substitution for slavery, convict labour and as a form of taxation. See Reid, *To Nation by Revolution: Indonesia in the 20th Century*, 54-59 and A.J.S. Reid, "The Decline of Slavery in Nineteenth-Century Indonesia", in M.A. Klein (ed.), *Breaking the Chains: Slavery, Bondage, and Emancipation in Modern Africa and Asia* (Madison University of Wisconsin Press, 1993), 64-82. On Jamaica (and other Caribbean islands) and in South-Africa, slaves were forced into low paying contracts bordering debt bondage or slavery, punishable with heavy fines and imprisonment when breaking the contract. See W. Kloosterboer, *Onvrige Arbeid na de Afschaffing van de Slavernij* ('s-Gravenhage: Excelsior, 1954), 9, 25-26, 28-32, 56). See about the difference between *corvée* and convict labourers and serves and slaves: Hoeffte, "Indentured Labour", 364 and Van der Linden, "Mutualism", 491-492. The Institute for Social History in Amsterdam has recently investigated the ties between forced labour and the rise of global capitalism, focussing on conscripted labour as well as deflection, resilience and desertion. Van Rossum in particular has argued how forced labour (as punishment) comprised a "carceral connection" to the disciplinary forces fundamental to the colonial system and the accelerating mobilization of coerced labour in the later nineteenth century as trends of the modern capitalist colonial order of state-bonded labour. This includes mechanisms developed to secure public order and control of labour through local administration of justice. M. van Rossum, "The Carceral Colony: Colonial Exploitation, Coercion, and Control in the Dutch East Indies, 1810s-1940s", *International Review of Social History* 63 (2018), 65-88.
 - 6 A. Kumar argues the VOC and subsequent Dutch colonial state were in fact the opposite of a force for modernization. Both built their power on elements already present, and hence entrenched Java's societies in fixed, biased terms of colonial discourses. Dutch administrative means might seem modern, but the consequence of colonial rule, Kumar argues, was regressive, and that instead Islam provided the tools for the Javanese elites to develop an intellectual identity. A. Kumar, *Java and Modern Europe: Ambiguous Encounters* (Richmond: Curzon, 1997), 23-30, 53-88.

hands and safeguard unified policy.⁷ But despite repeatedly expressed ambitions to ban the use of *corvée* labour from the archipelago and to eradicate its 'feudal' principles, around 1929 about 11.4 million individuals in Indonesia (about a quarter of the total colonial population) still performed services of some kind.⁸ Why was this the case?

The answer to this question, as this chapter argues, is to be found in the different ways *corvée* labour was defined, codified and understood in various layers of the government. Central to this understanding was the extensive colonial investigations, bent on gathering 'factual' information about the principles and practices of labour service. The most prominent of these investigations was carried out by civil servant, F. Fokkens (1852-1929) in 1889-1893. The result of his work, published in three large volumes in 1901-1903, charted and codified the majority of those *corvée* labour 'principles' in Java, which enabled their transformation into monetary taxes. This was of pivotal importance to socio-economic and fiscal policy in Java and the rest of the archipelago.

The first section investigates the roots of colonial coerced *corvée* in Java's land tenure and labour redistribution schemes. The second section investigates how these were used during the Cultivation System and the third section discusses how, after around 1860, officials attempted to abolish services and the problems this caused. Section four discusses the investigations following these problems and the transition of *corvée* into head taxes. The fifth section discusses why, after 1920, and despite developing international critique, *corvée* remained in use throughout the archipelago.

4.1 INVENTING VILLAGES, DISTRIBUTING LAND: LABOUR AND TAXATION IN CENTRAL JAVA UNTIL 1870

The Dutch colonial labour service regime of the nineteenth-century was in essence an appropriation, transformation and merger of various systems of governance, reciprocity, labour duties and taxes, primarily in West and Central Java, as encountered and reshaped by the VOC and the subsequent colonial state. Hence, as in the case of Ambon, to understand the principles of colonial coerced labour and taxation in Java, understanding how it worked prior to the nineteenth century is essential.⁹ In Java, labour

7 RR 1854, art. 57, in NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb.; NA MinKol 1850-1900 OV 3203, Vb. 16-6-1879 n16, herein: Vb.

8 ANRI DepBB 586, herein: DepBB, 18-1-1929: 'Statistiekkaart'. Around 1895, the number was around 20 million. See Van Rossum, "The Carceral Colony", 71.

9 See for a recent publication on the development of forced labour under the VOC M. van Rossum, "Running Together or Running Apart? Diversity, Desertion and Resistance in the Dutch East India Company Empire, 1650-1800", in Rediker, Chakraborty, and Van Rossum (eds.), *A Global History of Runaways*, 135-155, esp. pp. 149-150. See also: Kumar, "Capitalism and the 'Traditional' State and Society", 5-6.

and land were intrinsically connected and exchangeable, to redistribute collective needs, advantages and fiscal burdens. Controlling either of them was vital to unlock the resources of peasant society. Fiscal surplus was collected both *from* and *in* land and labour. Both precolonial and colonial rulers sought to expand their claims in Java's rural population and lands, to stabilize state revenue. In the era of global trading empires in Asia, use of collective, coerced labour became a popular way to fulfil the ever-increasing labour demand of global merchant capitalism.¹⁰ This paragraph discusses various aspects of Java's social hierarchy, peasant organization, systems of extraction and landholding and labour patterns, and how these were rooted in the Dutch colonial use of coerced labour.

Controlling labour

As the Dutch outcompeted indigenous trade, agricultural production became increasingly important to Java's indigenous economy at the cost of commerce.¹¹ Control over human resources and labour power overshadowed claims to territory; only by recruiting indispensable labour forces could rulers harness the rural resources to which they were entitled. Rulers devolved the power to administer the cultivation of their lands by the peasantry (*wong cilik*; 'non-aristocracy') to lesser *priyayi*. These managed a layer of middlemen, who in return shared in rights to produce, taxation and services from the peasantry.

In Dutch eyes, Javanese peasant society consisted of idyllic, homogenous, primitive and self-sufficient village-communities extorted by a class of corrupted feudal lords who had unlimited control over manpower and curtailed all potential for individual economic development.¹² This relates to an important theme in theories about the behaviour or 'moral economy' of peasants around the world, which focusses on the persistence of smallholding peasants to prioritize survival over capital accumulation. According to these theories, peasants, rather than seeking profit, aimed to ensure the greatest possible certainty of stable yields, by employing all to provide minimal subsistence insurance to as many peasant families as possible, to minimize risk, ensure production continuation and prevent

10 Lucassen and Heerma van Voss, "Flight as Fight", 7.

11 Moertono, *Negara*, 159.

12 See for a clear expression of this argument Burger, *Sociologisch-Economische Geschiedenis van Indonesia*, 33. See also Breman, *Koloniaal Profijt*, 65; Goh, *Communal Land Tenure*, 74-77 and A.J.S. Reid, "The Pre-Colonial Economy of Indonesia", *Bulletin of Indonesian Economic Studies* 20:2 (1984), 151-167: 151.

harvest failure.¹³ This was similar in Java, which the Dutch interpreted as the typical failure of an indigenous society to develop a profit-oriented, evolving economy and related to innate indigenous 'despotism' and 'laziness.' Later authors have corrected this image, and suggested these villages behaved with greater independence and were governed more democratically, by large groups of council members who negotiated tax revenues with rulers who were not nearly as powerful as colonial officials believed.¹⁴ Even though Javanese peasants contributed in kind and labour to their rulers' courtly households, Java never developed a European kind of feudal, contractual-based tenure system where prominent noble families held fiefs to land and its inhabitants on behalf of an 'emperor', at least not until colonization.¹⁵ Villages were, in fact, quite commercialized, monetized, independent and democratic (just like many feudal units in mediaeval Europe), but had transformed into their 'demonetized' and 'despotized' form under colonial exploitation. The subsequent Dutch trope of the uncommercial, over-exploited and stagnating village started to justify colonial entrance and claim to Java's arable land.¹⁶ Central to this idea was the long-lasting thesis that the Central Javanese 'emperor', the *Susuhunan* or *Sunan*, was the ultimate proprietor of all lands in the (former) empire of Mataram that

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- 13 These theories relate to Marxist interpretations of the situation in rural Russia in the nineteenth century. Subsistence theory in this 'Marxist' sense presumes peasants are essentially not capitalistic in their behaviour (as they had very little capital, usually only in the form of labour and occasionally land-rights) until they entered the wage labour market as (coolie) labourers or 'free and unattached proletarians.' I do not have the space here to elaborate on such theories of the peasant household. An interesting comparison between Java and Russia has been drawn already in S. Aass, *Chayanov and Java: A Discussion Of Chayanov's Micro- and Macro Theory of Peasant Economy* (Storhove: Hedmark/Oppland Distrikthøyskole - Samfunnspolitikk, 1975). Aass uses the subsistence-theory of the Russian agrarian economist A.V. Chayanov to explore how peasant economies were governed by non-market principles. Chayanov observed, like colonial officials in Java throughout the nineteenth century, that peasants entered the market only as consumers to purchase the few necessary goods they did not produce themselves, and not to accumulate more wealth and hence ceased working when they achieved a level of subsistence (A.V. Chayanov, *The Theory of Peasant Economy* (Madison: Homewood, 1966). A similar argument has been by Scott, who coined the term 'moral economy' used here to argue how peasant society was governed by subsistence rather than capitalism. J.C. Scott, *The Moral Economy of the Peasant: Rebellion and Subsistence in Southeast Asia* (New Haven: Yale University Press, 1976), 2-3, 6.
- 14 Wisseman Christie, *Theatre States and Oriental Despotisms*, 15, 24-26, 33, 36; J. Wisseman Christie, "State Formation in Early Maritime Southeast Asia: a Consideration of the Theories and the Data", *BKI* 151:2 (1995), 235-288: 235-237, 240-242; P. Anderson, *Lineages of the Absolutist State* (New York/London: W.W Norton & Company, 2013), 462-549.
- 15 Carey, *The Power of Prophecy*, 10; Breman, *Kolonial Profijt*, 65. Hence, the 'feudalization' and decommercialization of Java was also a consequence of Dutch domination and the curtailment of indigenous commerce, see Kumar, "Capitalism and the "Traditional" State", 23-26.
- 16 M.C. Hoadley, *Towards a Feudal Mode of Production: West Java, 1680-1800* (Copenhagen/Singapore: Nordic Institute of Asian Studies/Institute of Southeast Asian Studies, 1994), 184-185.

covered most of Java and Madura in the seventeenth century.¹⁷ After a series of wars, the Dutch declared itself successor of Mataram on the basis of their victory over the empire in the mid-eighteenth century, to justify its claim to Java's soil. This "dogma of supreme ruler proprietorship" became the topic of academic debate in the early twentieth century, but until then underlying alleged relations between land and labour were at the heart of much of the colonial claims to labour power.¹⁸

Rather than having absolute power to fully impose his theoretical rights over people and land as a supreme ruler, the *Sunan* (and, later on, the VOC) successfully enforced supremacy over the *priyayi* and peasantry by using political, diplomatic and military means to govern elites of lesser rulers and nobles.¹⁹ The means of coercion at the disposal of both the *Sunan* and these ruling elite remained sharply limited. Observing the requirements of the peasantry was essential; rife factionalism among rulers and middlemen enabled peasants "to switch loyalties among the warren of the elite, in order to get better terms elsewhere."²⁰ Hence, most hierarchical-social relations were of a 'patrimonial-bureaucratic' nature.²¹ Like on Ambon, tax payment in Java was more often negotiated and paid to observe *adat*, than coercively extracted through disciplinary means.²²

This would change under colonialism, as the gradual Dutch encroachment upon *adat* society, rewired local principles of tax payment to fit the ends of colonial extraction. The resultant consolidation of rights to land and labour have been mapped for various regions by various authors. Most of what we know of Java's (pre)colonial village societies is largely based on opinionated publications of contemporary authors (which also informed colonial politics). Various authors have scrutinized this literature as well as archival evidence, in order to reconstruct how the Dutch distinguished several categories of people, using Java's various principles of communal

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- 17 This idea was expressed by Raffles' reading of Java's land tenure system already, and still voiced by G.P. Rouffaer (1860-1928) a hundred years later. See Raffles, *The History of Java*, I, 137-139, 193-194; G.P. Rouffaer, "De Agrarische Rechtstoestand der Inlandsche Bevolking op Java en Madoera. Rapport: uitgebracht aan Mr. C. Th. Deventer op 16 April 1904", *BKI* 74:3 (1918), 305-398: 312-313. See also P.B.R. Carey, "Waiting for the 'Just King': The Agrarian World of South-Central Java from Giyanti (1755) to the Java War (1825-30)", *MdAS* (1986), 59-137: 57-85 and Mudjanto, *The Concept of Power*, 102-103.
 - 18 T. Goh, "Review of the Nineteenth and Early Twentieth Century Debate on the Origin of Communal Landownership with Special Reference to Java", *Masyarakat Indonesia: Majalah Ilmu-Ilmu Sosial Indonesia* 3 (1986), 243-276: 250-251, 275. See also A. Kumar, *Java and Modern Europe: Ambiguous Encounters* (Richmond: Curzon, 1997), 53-88.
 - 19 Ricklefs, *Jogjakarta*, 21-36; W. Remmelink, "Expansion without Design: The Snare of Javanese Politics", in P.J. Marshall et al., *Comparative History of India and Indonesia* Vol. 3: *India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 111-28: 112-114.
 - 20 Ong Hok Ham, "Social Change in Madiun (East Java) during the Nineteenth Century: Taxes and its Influence on Landholding", in *Seventh Conference of the IAHA* (Bangkok: Chulalongkorn University Press, 1979), 632. See also Moertono, *Negara*, 140-151.
 - 21 Hoadley, *Towards a Feudal Mode of Production*, 2.
 - 22 Moertono, *Negara*, 59-50.

and individual rights to reclamation, avail, possession, usufruct and ownership of land, as well as entangled patterns of taxation and labour services. They explain how the Dutch read specific aspects of these principles and simplified, abstracted, consolidated and merged them into an overarching, essentialist model of social organization, into which they tied their policies of coerced labour and taxation.²³ This model assumed a crucial role in village administration, with regard to managing land tenure and agricultural production and reaching maximum surplus extraction.²⁴ As such, the village became the core institute for organization of *corvée* and taxation. A quick look at how landholding and village management was organized in Java helps us to better understand how this came about.

Landholding, taxpayment and social hierarchy

Across Java, the predominant form of social organization tied the holding of land rights (which were expected to provide income and wealth) to liability for taxation and service performance. Land, in other words, provided the 'ability to bear' taxes. In most of Java, the village population was divided into classes of 'landholding' peasants or *sikep*, and non-landholding people. *Sikep* held (usually) inheritable rights of avail over specific rice fields called *sawah pusaka* or *sawah ganjaran* – arable lands presumably developed by the villages' founders – as well as gardens, grounds and fish ponds.²⁵ *Sikep* were also allowed to reclaim new lands, *sawah yasa*, to develop individually or lease out.²⁶ The privilege of *sikep* of having such individual rights over land

23 See for instance: Ricklefs, *Jogjakarta*, 64-95; Ong Hok Ham, "Social Change in Madiun"; M.R. Fernando, *Famine in Cirebon Residency in Java, 1844-1850: A New Perspective on the Cultivation System* (Melbourne: Department of History, Monash University, 1980), 1-12; J. Breman, *Control of Land and Labour in Colonial Java: A Case Study of Agrarian Crisis and Reform in the Region of Cirebon during the First Decades of the 20th Century* (Leiden/Dordrecht: Foris, 1983); J. Breman, "The Reform Question in Cirebon Around 1920" (Paper presented to the "Second Anglo-Dutch Conference on Comparative Colonial History", Leiden, 23-25 September 1981), 3-4; Goh, *Communal Land Tenure*, 39-41, 46-79.

24 As argued by Breman, *Control of Land and Labour*. See also: J. Breman, "The Village in Java and the Early Colonial State", in M.C. Hoadley and C. Gunnarsson (eds.), *The Village Concept in the Transformation of Rural Southeast Asia* (Richmond: Curzon Press, 1996), 3-28; The volume by Hoadley and Gunnarsson shows there are many similar cases in Southeast Asia of misconceptions of village communities, often rooted in expectations form above, that have deep consequences resonating in problems of landownership and profit redistribution up until today.

25 *Sikep* were presumed to be the descendants of the original founders of the village, as described by Van Vollenhoven in his reading of the *Eindresume Grondrechten*. See J.F. Holleman, *Van Vollenhoven on Indonesian Adat Law: Selections from Het Adatrecht van Nederlandsch-Indië* (The Hague: Nijhoff, 1981), 156-157; Ong Hok Ham, "Social Change in Madiun", 619; Ong Hok Ham, *The Residency of Madiun: Priyayi and Peasant in the Nineteenth Century* (PhD thesis, Yale University, 1975), 167-176.

26 Elson, *Village Java*, 19-20. Not all *sawah yasa* were eligible for lease. Some were hereditary private property of the peasant, and of those lands that were community property and eligible for lease, some were not redistributable.

brought the obligation to pay taxes to and to perform services for overlords, who supposedly maintained order to enable the *sikep* to peacefully cultivate their lands.²⁷

Below the *sikep* were the people without such 'full', individual land rights. These usually held shares in (access to) land, and hence shared in the tax and labour service duty. They sold their labour power to the *sikep*, and lived on their own residential plots or on the *sikep*'s lands as sharecroppers and 'hangers-on', *menumpang* and *bujang*.²⁸ They were also allowed to reclaim new land in hitherto uncultivated areas²⁹, but the difficulty of gaining the guardianship of rulers, by generating sufficient taxes and labour services (difficult for a 'beginner' landowner) and competition with established *sikep*, could be a reason to favour a 'landless life'.³⁰ Landless peasants usually also shared in rights to cultivate the *sawah desa*, communally cultivated village lands, provided they had the means to maintain their designated plot and were able and willing to deliver their accordant tax and labour duties.³¹ Rights of avail to *sawah desa* were either held under (alienable) fixed shares or under specific (non-alienable) land-and crop-rotation or redistribution schemes. These ensured circulation of the disadvantage of unfertile lands among specific crops and people, and fulfilment of the labour demands by a large body of workers. Rotation of *sawah desa* also dissuaded otherwise disadvantaged peasants from moving elsewhere by

27 Ong Hok Ham, "Social Change in Madiun", 620-624; Carey, *The Power of Prophecy*, 33; Holleman, *Van Vollenhoven*, 179-187. See Boomgaard, *Children*, 29-34 for an overview of the taxes these *sikep* paid.

28 In practice, *menumpang* (lit. 'stay-over') usually did not pay shares in the land rent, but an alternative house or poll tax, and performed cultivation services and labour services. *Menumpang* were also not homogenous; instead they had differentiated statuses and obligations concerning tax and labour duties. Among them were the *ngindhung* who owned a house and yard but had no stake in shared village rice fields, and unmarried strangers called *bujang*. (In strict sense, *bujang* were bachelors working as paid farmhands and day labourers, but in a wider sense all those treated alike. Children, relatives, widows, other elderly people (etc.) were also referred to as *bujang*, see Holleman, *Van Vollenhoven*, 156-157.) In case 'landless peasants' had their own house, they were called *lindung* or *wong ngindung*; 'plot holders' (*wong* means 'people' or 'men' in Javanese), *wong kendo* ('loose people'), *budi* or *budiyan* ('sharecroppers'), or *orang paroan*, *teloan* ('half-sharers'). In case they lived on the land of *sikep* they were called *wong dempel* ('attached people'). Altogether, these people were also known as half-sharers, *sikep cilik* or *sikep buri* ('little' or 'rear' *sikep*). Carey, "Waiting for the 'Just King'", 81-82; Carey, *The Power of Prophecy*, 31; Boomgaard, *Children*, 91-92; Goh, *Communal Land Tenure*, 60-61; Hoadley, *Towards a Feudal Mode of Production*, 32-59.

29 This was possible in the pre-Giyanti world (before the treaty of Giyanti of 1755 which ended the Javanese wars of succession and rendered Central Java to the domination of the VOC), but not any more in the early nineteenth century under increased demographic pressure and fiscal burden. Berman, *Kolonial Profijt*, 55.

30 Carey, "Waiting for the 'Just King'", 82-83; Boomgaard, *Children*, 92.

31 Ong Hok Ham, "Social Change in Madiun", 621.

providing them with sufficient access to land.³² Mechanisms of redistribution, reciprocity, obliged generosity and communal landholding should not be over-romanticised as egalitarian. Rather, they provided all with entitlements to live from the villages' resources, often attained at the cost of a loss of status and autonomy.³³ Indeed, the majority of Java's 'landless' peasants were entitled to shares in yield, but only if they participated in carrying the burden of the accordant labour services and taxation. The *menumpang* and *bujang*, dependent on land held by *sikep*, usually took over the performance of labour services that *sikep* had to perform to *priyayi* and contributed to the tax burden by developing the *sikep*'s lands. Thus, whereas *sikep* theoretically bore the brunt of the tax and corvée burden in exchange for the privilege of holding land, in practice they delegated this burden downwards by leasing out shares of these rights and duties, all the way to the landless, patronage-bound dependents below.³⁴ This ensured continuation of production, labour and tax payment, but prevented capital accumulation and social mobility among lower classes. In Dutch colonial ideology, such mechanisms were interpreted as part of the typical 'stagnating', 'undynamic' and 'decommercialized' character of Java's peasant society.³⁵ In fact, risk averting strategies only became more important in Java, and deemed necessary to deal with the heavy burden of colonial demands.³⁶

Sikep could be elected or appointed to administrative offices, as *primes inter pares* among fellow *sikep*, to represent the peasant community to higher authorities. That way, they could enter the higher social class of the *desa* administration, and sometimes even lower levels of the *priyayi*.³⁷ Village

32 Goh, *Communal Land Tenure*, 48-61; Elson, *Village Java*, 18-19; Boomgaard, *Children*, 45-46; Carey, "Waiting for the 'Just King'", 85; C.C. van den Haspel, *Overwicht in Overleg: Hervormingen van Justitie, Grondgebruik en Bestuur in de Vorstenlanden op Java 1880-1930* (Dordrecht: Foris Publications, 1985), 14-17. *Sawah* had to be redistributed regularly (usually annually), depending on crop requirements and differences in soil quality. In case of fixed shares, peasants possessing part of a *sawah* were not allowed to alienate it without consent of the village administration. Shares were not to be divided among heirs. Around 1870, most of Java knew systems of hereditary private property. Periodic redistribution was found in eastern Residencies, while fixed shares were more common in the west. See Boomgaard, *Children*, 65.

33 Scott, *The Moral Economy*, 5.

34 Carey, "Waiting for the 'Just King'", 86; Carey, *The Power of Prophecy*, 34; F.A.M. Hüsken, *Een Dorp*, 21-22; Elson, *Village Java*, 16; Breman, *Koloniaal Profijt*, 10; G.R. Knight, "Capitalism and Commodity Production in Java", in H. Alavi and P.L. Burns (eds.), *Capitalism and Colonial Production* (London: Croom Helm, 1982), 119-158: 122-126; Van Niel, *Java Under the Cultivation System*, 30-31; Ong Hok Ham, "The Residency of Madiun", 161-171.

35 Ibid., 2-6. Cynically, the greater burden colonialism put on peasant society only stimulated this risk-avoiding behaviour. Hence, subsistence can also be seen as the limited ability of peasants to reproduce labour power for capital. See B. Eileen, "Subsistence and Household Labour", in Van Rossum, Hofmeester, and Van der Linden (eds.), *Handbook Global History of Work*, 329-344: 329.

36 T.M. Li, "Involution's Dynamic Others", *Journal of the Royal Anthropological Institute* 20:2 (2014), 276-292: 283.

37 Boomgaard, *Children*, 66-67; Breman, *Koloniaal Profijt*, 55.

chieftainship was attractive because of its various privileges, ranging from the awarding of salary fields (*tanah bengkok*) to percentages in taxes and yield and entitlements to labour.³⁸ These had to be carefully balanced, as they added to the peasants' tax burden. Too high a burden, and peasants chose to run away to pledge loyalty to a different lord and bargain for better terms elsewhere, resulting in the possible loss of essential labour power.³⁹ Indeed, running away was an important strategy of everyday resistance, a "means of representing one's interests or of employing bargaining power, by deserting in order to profit from switching employers [...], done mainly by workers in some kind of commodified labour relations [...]." ⁴⁰ This way, rulers were constrained by the mobility of their taxpayers.⁴¹

Delegated governance

The result was a pyramid-shaped social fiscal structure as displayed in figure 4.1. It displays a "hierarchy of rights, radiating outward from the centre and apex, down to the lower levels of the king's functionaries."⁴² On top was the *Sunan*, the top ruler concerned with both the upkeep of his own court and family and the management of his realm. He provided essential military protection in surrounding areas under supervision of subordinate rulers. He was no omnipotent despot, and frequently unable to enforce his asserted right to collect tax on ownership of land. He was expected to consult his senior family members and courtiers about major decisions, and a distinction was made between the revenues of the kingdom and the personal property and wealth of the monarch.⁴³ To maintain military supremacy across Java and provide for his court, the *Sunan* leased out 'his' arable domains with the accordant 'apanage rights' (prebends) to taxation (*pajeg*) and services (*lungguh*), to the lower aristocracy.⁴⁴ These rights were

38 The *bengkok* system was in use primarily outside of the *nagara agung* lands (see below). Moertono, *State and Statecraft*, 117.

39 Breman, *Control of Land and Labour*, 18; Elson, *Village Java*, 17.

40 This indicates that "workers in commodified settings designed repertoires through which they exploited opportunities of competitions between employers (and authorities), while actively contesting the increasing regulations put in place to control labour, markets and mobility." M. van Rossum, "Desertion", in Van Rossum, Hofmeester, and Van der Linden (eds.), *Handbook Global History of Work*, 505-520: 515-516. See also J.C. Scott, *Weapons of the Weak: Everyday Forms of Peasant Resistance* (New Haven: Yale University Press, 1985), xv-xvi, 26, 34-36.

41 M.B. Efendi, *Kebijakan Perpajakan di Indonesia: Dari Era Kolonial sampai Era Orde Baru*, (Yogyakarta: Alinea Pustaka, 2006), 33-34; Ong Hok Ham, "Pajak dalam Perspektif Sejarah", *Prisma* 14:4 (1985), 74-85: 74.

42 Tambiah, *Culture, Thought, and Social Action*, 1985, 272.

43 M.C. Ricklefs, "The Sweat of the King", *BKI* 175:1 (2019), 5964: 60-61, 63-64; A. Kumar, "Javanese Court Society and Politics in the Late Eighteenth Century. The Record of a Lady Soldier, Part I: the Religious, Social, and Economic life of the Court", *Indonesia* 29 (1980), 1-46: 29.

44 Ong Hok Ham, "Social Change in Madiun", 619.

expressed in a number of '*cacah*', a peasant household of one *sikep* and his dependents and lands, that functioned as a unit of taxation. Again, the system depended on men rather than land.⁴⁵ The *Sunan*'s realm consisted of core apanage lands (*nagara agung*), where the apanage holders or *patuh* were kinship-related, and the surrounding provinces (*mancanagara*), where *bupati* held apanage (see map 4.3). All *patuh* and *bupati* demanded labour services and taxes from Java's agricultural population to support their own courts and fulfil the demands of the *Sunan*.⁴⁶ *Patuh* were the *Sunan*'s 'indirect' vassal rulers and bureaucrats, as well as lords in their own right.⁴⁷ Their rights to tax, landholding and levying labour services were not inheritable but tied to the office of apanage-holder, enabling the *Sunan* to use apanage-distribution as a political instrument. As a result, *sikep* risked being cut off from their land when new *priyayi* entered office and reallocated land rights to their own followers.⁴⁸ In matters of landholding from the *Sunan*, *bupati* were more autonomous than *patuh*.⁴⁹

Patuh and *bupati* never administered their domains personally, but leased out their tributes through a parallel structure of local middlemen and power holders, such as *mantri* and *demang*.⁵⁰ These officials shared in land tax revenue collected by village officials known as *bekel* (usually at district

45 Men, for instance, had to participate in war campaigns (the apanage system had strong military foundations). Carey, "Waiting for the 'Just King'", 68-70. *Cacah* also became units of economic measurement. See for its functioning Boomgaard, *Children*, Appendix A. See for an interesting contextualization of the apanage system and the political, administrative and military role of the *priyayi*, as compared to similar elites in Mughal India: V.J.H. Houben and D.H.A. Kolff, "Between Empire Building and State Formation: Official Elites in Java and Mughal India", in P.J. Marshall et al., *Comparative History of India and Indonesia Vol. 3: India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 165-194.

46 Carey, *The Power of Prophecy*, 9. After the Java War, the Dutch maintained the *mancanagara* versus *nagara agung* division, setting an exceptional position for the 'Principalities' while employing the *bupati* and their administrative elite as tax-collecting officials as shareholders in agricultural profits. The Dutch also distinguished the *mancanagara* and *nagara agung* from the *pesisir* (coastal regions) to list divisions among districts and its various systems of rulership, officialdom and village organization. Moertono, *State and Statecraft*, 112.

47 M.C. Hoadley, "Central v. Region Power, the Lessons of History" (Paper presented at the International Workshop "Governance, Identity and Conflict", S.I.: s.n., 2001), 35; Ricklefs, *A History of Modern Indonesia since c. 1200*, 167. As explained by Anderson, power of these rulers radiated throughout the land like a bulb of light: the further away from the centre, the dimmer his power. Anderson, *Language and Power*, 24-34. Moertono explains how younger *priyayi* resided at the *Sunan*'s court under duress by way of enforcing loyalty. The *bupati* were allowed to visit their children at specific occasions (Islamic celebrations or other festivities) and expected to pay specific homage or tribute to the *Sunan*. Moertono, *Negara*, 61.

48 Ong Hok Ham, "Social Change in Madiun", 623-625. *Sikep* could also be dispossessed in case of failure to perform duties or pay taxes. Carey, "Waiting for the 'Just King'", 70, 85.

49 Hoadley, "Central v. Region Power", 2-3.

50 See Carey, *The Power of Prophecy*, 16, for an overview of the different structures in use in the *mancanagara* and *nagara agung*. The functioning of *demang*, sometimes referred to as tax collectors, differed per region. Under colonialism, they slowly became tax collectors, but under the Javanese apanage system, they were rather independent officials who pledged loyalty to a local ruler for as long as this was beneficial to them.

level) and *kuwu* and *lurah* (usually at village level), recruited from the *sikep* class.⁵¹ They possessed the local knowledge necessary to satisfactorily assess and tax land and people. The function of these officials varied per region and Dutch terminology used to assign them – ‘village heads’ – was not unambiguous.⁵² They all demanded shares in tax and labour services, as their offices were originally unpaid. They gradually started sharing in revenue, salary fields and services as remuneration, but maintained arbitrary and poor administrations. According to Carey, in Yogyakarta before 1800, this “administrative disorder” and “the reliance on antique cadastral surveys” created an “insuperable barrier to the functioning of a fair taxation system at the central Javanese courts in the late eighteenth and early nineteenth centuries.”⁵³ Over the course of the eighteenth century, foreign influence over apanage lands grew, and a steady influx of Chinese and European entrepreneurs increasingly leased land and labour rights to tax villages, partly in the service of *priyayi*. These ‘white *demand*’ improved efficiency and were much stricter in enforcing tax systems, locally experienced as an enlargement of the tax burden.⁵⁴

It should be mentioned once again that this system was not bound to territory. The lands taxed by a specific lord were widely dispersed over a patchwork of regions and villages. This made land administration an ambitious endeavour, but also encouraged subordinate officials to obtain a strong landholding power base to challenge the position of the *Sunan*.⁵⁵ Seen through Dutch eyes, Javanese rural society of around 1800 was brittle, inefficient and involved a continuous struggle and competition over land, labour, and loyalty.⁵⁶ In fact, it was a complex balance of power where rulers awarded and withheld office, and thereby controlled economic resources at minimal costs to channel resources to their courts. This way, they pragmatically collected taxes and accumulated wealth without upholding extensive bureaucracies following Java’s societal constraints. Especially in

51 In the principalities in particular the *bekel* developed into powerful tax officials under the colonial administration. See B.J. Mulherin, “The ‘Bekel’ in Javanese History”, *Review of Indonesian and Malayan Affairs* 4-5 (1970/1971), 1-28, and Suhartono, *Apanage dan Bêkêl: Perubahan Sosial di Pedesaan Surakarta (1830-1920)* (PhD thesis, Universitas Gadjah Mada: Yogyakarta, 1989).

52 Boomgaard, *Children*, 14, 96-99 (esp. p. 98); Breman, *Control of Land and Labour*, 76-78.

53 Carey, *The Power of Prophecy*, 63.

54 Boomgaard, *Children*, 23-24; Carey, *The Power of Prophecy*, 11-12, 33-35, 38-39, 57-59, 71; W.R. Hugenholtz, “Traditional Javanese Society and the Colonial Exploitation System: Regional Differences in the ‘Appropriated Principalities’ in 1830” (Paper to be presented to the fourth Indonesian-Dutch Historical Congress, 23-29 July 1983, Bali, Indonesia, 1983), 19-20; Moertono, *Negara*, 61.

55 Carey, *The Power of Prophecy*, 10-11; Ong Hok Ham, “Social Change in Madiun”, 619-620. Rulers ruled over people, so *cacah* were used to calculate their holdings (the number of *cacah* they ruled over and taxed from) and its tax revenue was an expression of their wealth and power. See also K.H. Kian “How Strangers Became Kings: Javanese-Dutch Relations in Java 1600-1800”, *Indonesia and the Malay world* 36:105 (2008), 293-307.

56 Breman, *Control of Land and Labour*, 17; Hoadley, “Central v. Region Power”, 4.

regions where monitoring capacity, communications, transportation and record-keeping was difficult, such forms of patrimonial and privatized tax collection was considered more efficient.⁵⁷ Rather than an indicator of state-failure, low levels of centralization and maintaining personal ties, provided rulers, middlemen and taxpayers with bargaining power over land and labour.

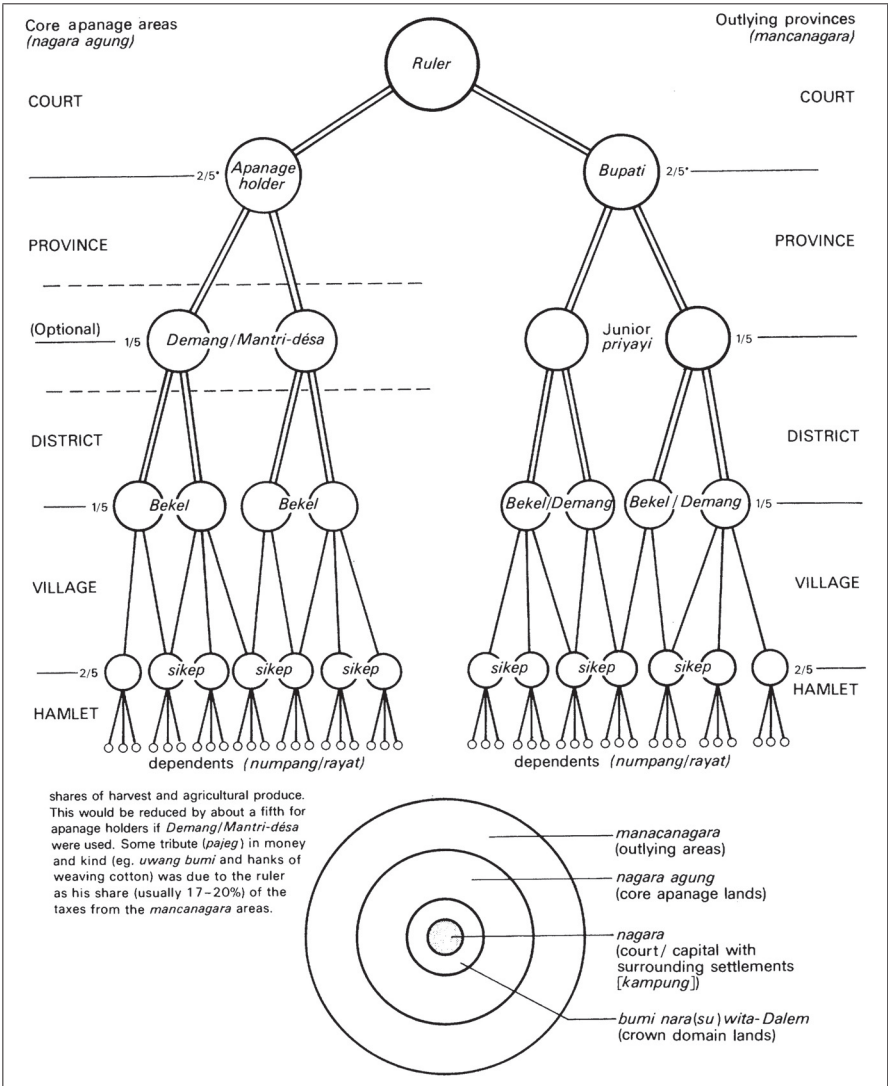


Figure 4.1. The Javanese apanage system in the early nineteenth century.

From: Carey, *The Power of Prophecy*, 16.

57 Scott, *Seeing Like a State*, 34.; Kiser and Levi, “Interpreting the Comparative History of Fiscal Regimes”, 557-558.

4.2 INSTITUTIONALIZING VILLAGES, ADDING TO THE BURDEN

After 1800, the impact of colonial intervention in Central Java's socio-economic system intensified dramatically. Between 1811 and 1815, following up on Daendels' aggressive anti-aristocratic reforms, Lord Minto and Raffles attempted to remodel Java based on British experiences in India, by curtailing the power of *bupati* and apanage-holders, which they perceived as a feudalistic aristocracy. Instead, they assigned the village-functionaries (especially *bekel*) as directly responsible for the organization of corvée and *desa* services, tax assessments and payment to the government. In Central Java, *bekel* received a hereditary position, salary lands, apanages and a "direct charge on the peasantry", in kind and labour.⁵⁸ This way, the office of *bekel* provided a vehicle for richer peasants to gain even more wealth and political influence, which provided various opportunities to further self-enrichment, while the possibilities for social mobility of the lower classes of people declined.⁵⁹ As such, village officials became tax assessors, administrators and collectors on behalf of the colonial administration, in direct contradiction to ancient principles that forbade village heads to be government official or tax collectors, as they had been elected by the people, to serve without salary.⁶⁰

Village elites were awarded greater responsibilities during the Cultivation System, in order to further centralize villages as demarcated geographical administrative units. Villages became the "locus for direct and regular taxation demands", provided with "an administrative and even spatial identity" which gave them "a position that was wholly new."⁶¹ Office holders were exempted from performing services and paying taxes, receiving collectors wages and salary lands (*tanah bengkok*). Exemption became interpreted as a sign of social climbing and privilege, which was eagerly used by Dutch officials as a political tool.⁶² In possession of more status and influence than ever before, village 'chiefs' started forming a new, wealthy rural elite, functioning as the "intermediaries between traditional supra-village elites and the village masses", not unlike the Ambonese *kepala*

58 Boomgaard, *Children*, 67 (quote); Breman, *Control of Land and Labour*, 6; Van den Haspel, *Overzicht in Overleg*, 8-10. According to Hugenholtz, under Raffles, *bekel* transformed into the local equivalent of *zamindari* (landholding tax farmers in British India), Hugenholtz, *Landrentebelasting*, 24-25; Mulherin, "The 'Bekel'", 14-20.

59 Ong Hok Ham, "Pajak dalam Perspektif Sejarah", 81.

60 Instead they claimed privileges and services. Soebekti, *Some Facets*, 12-13.

61 Elson, *Village Java*, 34, 155 (quote).

62 R.E. Elson, "The Impact of Government Sugar Cultivation in the Pasuruan Area, East Java, during the Cultivation System Period", *Review of Indonesian and Malayan Affairs* 12:1 (1978), 26-55: 28; C. Fasseur, "Organisatie en Sociaal-Economische Betekenis van de Gouvernementssuikerkuultuur in enkele Residenties op Java omstreeks 1850", *BKI* 133:2 (1977), 261-293: 267-277; Breman, *Control of Land and Labour*, 16-17, 27.

in the seventeenth century.⁶³ Their enhanced power in disposing over land and labour facilitated greater enforcement of tax and corvée administration, but also self-enrichment and abuse on a previously impossible scale.

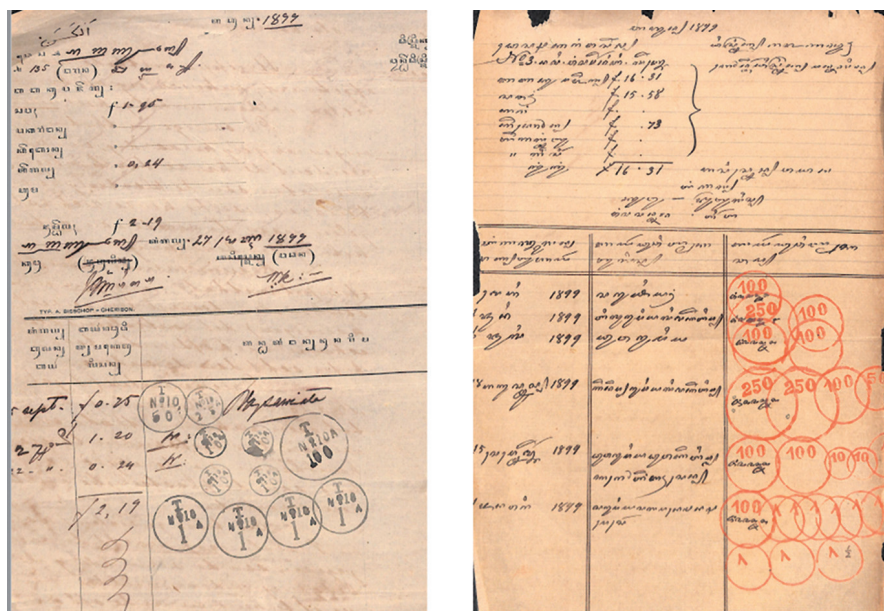
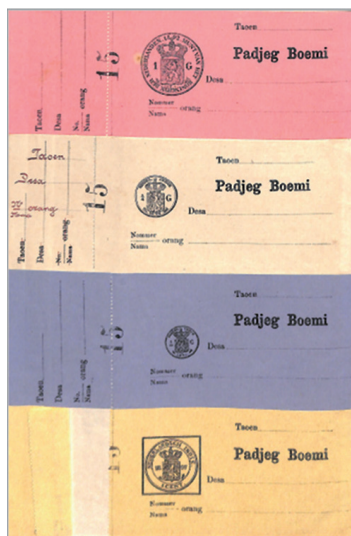


Figure 4.2. 'Improved' land rent levying system.

These sample forms from Cirebon were used as an experiment, to better clarify to taxable persons the amount of tax (levied in various terms) for which they had been assessed. The amount assessed was displayed by stamps, the size of the stamp indicating a particular amount and corresponding to the actual size of coins.

The coupons on the left worked in a similar way; each colour represented a specific amount of tax to be paid. Both methods were adopted, but it is unclear whether they were exported to other Residencies.

Source: ANRI AS MGS 4210; the coupons are also found in J.M. Jordaan, "Een Nieuwe Landrente-Administratie", TBB 16 (1899), 398-405 and Bode-meijer, "Een Nieuw Model Landrente Aanslagbiljet", in *ibid.*, 532-564.



63 R. Van Niel, "The Effect of Export Cultivations in Nineteenth-Century Java", *MdAS* 15:1 (1981), 25-58: 43-44 (also quoted and elaborated on in Hüsken, *Een Dorp op Java*, 33). See also: J. Breman, *The Village in Java and the Early-Colonial State* (Rotterdam: Erasmus University, 1980), 20-21.

The new village chiefs were essential to the Cultivation System's early success and socio-economic consequences.⁶⁴ Appointing and delegating levying taxes to headmen enabled taxation of whole villages all at once, and allowed for minimal administrative responsibility through layers of middlemen – just like the precolonial apangage-system.

Levying land rent

The integrated levying of land rent, as the 'monetary' component to Java's tax system, became central to Java's Cultivation System. Full survey and classification of *sawah* was deemed unachievable by Van den Bosch', and the land rent developed into a tax, paid mainly to the new village chiefs.⁶⁵ They received a predetermined tax-quota based on fictional yields, depending on assessed land values of households, through *admodiatie* (negotiation) between *sikep*, village chiefs and the state.⁶⁶ Instead of levying tax over incomes, incomes were made subordinate to the fictional amount of tax to be paid. Hence all attempted to delegate the tax burden downward, by redistributing the rights and duties pertaining to land.⁶⁷ Non-payment was sometimes resolved by levying extra services, voluntarily or as a punishment, or by taking extra shares in produce. This way, chiefs expanded their claim on the peasantry using the land rent.⁶⁸ By deliberately relying on half-heartedly controlled village elites that levied shares larger than those to which they were entitled, fiscal justice and equivalent rights were sacrificed to pragmatism.

Because the land rent guaranteed an addictively steady flow of revenue, the government was reluctant to make changes to its principles. However, in the 1880s a series of investigations and reports revealed its many deficiencies. The land rent had only added to inequality on rural Java. Village elites maximized the burden placed upon the lowest classes in society and landless peasants were unable to exert influence over their assessments, land redistribution or policy.⁶⁹ The land rent was reformed over the course

64 Elson, *Village Java*, 144, 159-161. See for an early contemporary critique on the impact of the reform of village elites for the operation of the Cultivation System: L. Vitalis, *De Invoering, Werking en Gebreken van het Stelsel van Kultures op Java* (Zalt-Bommel: Joh. Noman en Zoon, 1851).

65 The idea of renting may have given many agricultural households "stronger claims on the land than they actually had right to" as around 1815 a fair proportion of peasants leased rather than rented land. Boomgaard, *Children*, 66-67.

66 Hugenholtz, *Landrentebelasting*, 32.

67 C. van Vollenhoven, *De Indonesiër en Zijn Grond* (Leiden: v/h E.J. Brill, 1919), 12-13.

68 S. van Deventer, *Bijdragen tot de Kennis van het Landelijk Stelsel op Java* (Zalt-Bommel: Joh. Noman en Zoon, 1865-1866), I, 137; Hugenholtz, *Landrentebelasting*, 36. The collectors wage of village officials was usually based on assessments of the amount of revenue of former years, in comparison to the economic circumstances of the *desa* and suspected conditions of the crops.

69 NA MinKol 1850-1900 3095, Vb. 12-1-1878 n18, herein: RvS 8-1-1878; Hugenholtz, *Landrentebelasting*, 263-272; Elson, *Village Java*, 120-122.

of the late nineteenth and early twentieth century⁷⁰ and experiments were organized to enhance transparency in the assessment and levying practice, to stimulate its monetary payment. New, multilingual tax bills were introduced in Cirebon and Surabaya, on which the amount of tax was displayed by stamps representing a specific amount of tax (see figure 4.2). In another district, the tax amount was represented by coloured coupons, to be awarded to taxpayers. A large land-survey project was carried out to determine the values and quantities of lands according to a classification of fields following agricultural conditions, fertility and location of lands, which was assessed using new measuring techniques and in negotiation with specially appointed committees.⁷¹ As land rent was occasionally transposed into labour services⁷², the size of arable land or its fictional yield determined the services to be performed. This showed that land surveying was important to control tax revenue; to control measurements was to control society.⁷³ To ensure maximum payment, land rent was usually collected after the full sum of cultivation wages was paid out.⁷⁴ These wages were usually too low. Peasants frequently had to forego crop payments and find cash in some way, in order to pay for their shares in the land rent.⁷⁵ Many landless peasants, tied to their social position by debt and the power of the *sikep*, remained disadvantaged in procedures of negotiation.⁷⁶ The land rent was a potentially fair tax, based on statistical assessments of incomes and land, but incapacity to carry out structural surveys and the prioritization of its addictive revenue bolstered the use of independent and corrupted middlemen, contributing to the increasing welfare gap.

70 The investigations of head inspector of cultivation J.H.F Sollewijn Gelpke of 1881-1886, and H. Kuneman (later Director of Interior Administration) and F.A. Lieftrinck (later Director of Finances) in Priangan in 1889 finally resulted in a new system, introduced from 1907 onward and completed only in 1920. The new land rent differentiated between *sawah*, for which it functioned as a yield tax, and *tegal* (dry agricultural lands), for which it was a land tax. Sollewijn Gelpke had made it his personal mission to reach equal spread of the land rent over Java, but his proposals were considered impracticable. Kuneman and Lieftrinck proposed to distinguish three different sections of yield: restitution of costs, reward for labour and interest from capital. Taxation was to be levied only over the second part. A tax-free share of 10 *picol* was run on trial in Priangan, where land rent had never been implemented to spare the profitable cultivation of coffee which required (usually unpaid) transportation services. Hugenholtz, *Landrentebelasting*, 278-283. See also Elson, *Village Java*, 47; Fasseur, *Kultuurstelsel*, 20, 210 n253.

71 Hugenholtz, *Landrentebelasting*, 283-284; Soebekti, *Some Facets*, 16-18.

72 Calculated against the wages which a peasant should have been paid for working on plantations or other projects. Ong Hok Ham, "Social Change in Madiun", 630.

73 NA MinKol 1850-1900 3242 Vb. 23-10-1879 n3, herein: Report GG and GovSec. See Scott, *Seeing Like a State* 25-31 for a comparison of the power of controlling measurements to influence labour patterns and land distribution in France.

74 Elson, *Village Java*, 311.

75 In Kediri in 1830 for example, people were not able to pay tax in cash due to poverty. *Ibid.*, 47, 50-51; Fasseur, "Kultuurstelsel", 22-25.

76 Breman, *Koloniaal Profijt*, 15.

The burden of coerced cultivation

Forced cultivation of cash crops had similar effects, directly conjoining Dutch financial interest with the preferred organization of crop cultivation. As a fifth of the lands was supposedly used for cash crop cultivation, periodic rotation of fields under communal tenure was a reliable method to retain soil fertility, and encouraged by colonial officials.⁷⁷ Meanwhile, under pressure of forced cultivation and land rent levying, *adat* distinctions among people were altered to redistribute land rights and their concomitant burden over more shoulders. Because taxes and duties were bound to shares in land-rights, greater 'communal ownership' was supposed to increase the number of taxable persons to fulfil the growing labour demands of the cultivation system.⁷⁸ In some areas, it became customary to make all cultivators co-owners of the lands after three years, thus making them liable to perform *corvée* and cultivation services.⁷⁹

In areas where land rights were not linearly connected to taxability, or where communal landownership did not exist, this resulted in conflict. According to Van Vollenhoven, the idea of communal ownership was the typical result of a warped understanding of European civil servants, a colonial *adat* invention that suited the colonial need for exploitation.⁸⁰ The circular increase in labour demand and the enlargement of Java's taxable labour force resulted, inevitably, in an overflow of the taxable 'landholding class' and scarcity and division of land into tiny, unprofitable plots.⁸¹ Abundance of labour also depressed wage levels.⁸² So while established *sikep*

77 After 1850, periods of famine and backlash stimulated new economic policy under which private property was revived. The Dutch attempted to distribute all arable land "equitably" among inhabitants under supervision of village heads in 1830-1850, but land rotation was not in every region the norm. In most *desa* in Tegal, Pekalongan, Banyumas and Bagelen and Kedu and some parts of Cirebon communal land rights with fixed shares were used. See Boomgaard, *Children*, 52-53, 67-68; Anonymous, "Varia", *TvNI* 8:1 (1879), 402-404.

78 Holleman, *Van Vollenhoven*, 157; Breman, *Control of Land and Labour*, 15; Breman, *Kolonial Profijt*, 43-44. Aass, *Chayanov and Java*, 26.

79 J.M. van Vleuten, "Belasting in Arbeid en Belasting in Geld op Java", *De Gids* 36 (1872), 210-232; J.M. van Vleuten, "Invloed van Heerediensten en Hoofden op het Grondbezit", *TvNI* 1:1 (1872), 293-299.

80 Van Vollenhoven, *De Indonesiër en zijn Grond*, 23, 24-28. For a similar argument, see C. Sandenbergh Matthiessen, *Het Koloniaal Vraagstuk van het Uur: Met eenige Stellingen nader Toegelicht* ('s Gravenhage: J. & H. van Langenhuysen, 1866), 8; Elson, *Village Java*, 164, 423 n197; Boomgaard, *Children*, 48; Hüskens, *Een Dorp op Java*, 32-34; Knight, "Capitalism and Commodity Production", 124.

81 Van Vleuten, "Invloed van Heerediensten en Hoofden", 299. This was not everywhere the case; often the share of land did not equitably match the actual burden. See Boomgaard, *Children*, 58.

82 Breman, *Control of Land and Labour*, 22.

accumulated wealth and cash enabling them to 'buy off' their services⁸³, landless peasants, the labour reserve of Java, were pushed into a position of 'pseudo-landholding' and taxability without acquiring the means to carry their burden. They experienced increasing difficulties in balancing the requirements of their own households' labour and consumption requirements with the ever-expanding claims of their landholding masters.⁸⁴

The key to large-scale coerced cultivation, as we have seen in the case of Ambon, was collectivization of labour through indirect rule. In Java, this entailed breaking into the apanage system and grouping people under chiefs. Though local smallholders usually used more efficient methods of organization and production than the large scale, state-organized labour schemes, they were also more difficult to tax, govern and control.⁸⁵ Hence, loosely associated communities of interacting landholders, cultivators and dependents were replaced by the closely knit village order of the colonial administration, satisfying its desire for uniformity and control.⁸⁶ Controlling the chiefs unlocked Java's labour supply, and enabled further intervention in Java's reciprocal household systems.

On paper, liability to *corvée* and cultivation services was rooted in landholding, but in practice, landholding peasants watered down their own obligations at the expense of less privileged villagers.⁸⁷ This enhanced the inequality between village elites, landholding classes and landless peasants. Java was no longer the frontier society it was in the early eighteenth century, and the decreasing availability of uncultivated lands incited many poor peasants to choose an unsettled life. A 'vagabonding peasantry' emerged as fewer peasants were able to secure access to lands, much in conflict with the intensions of the government.⁸⁸ Such 'uncontrolled migration' became criminalized, as was typical in colonial regimes of compulsory labour, which aimed to control all labour mobility to serve state and business interests;

83 According to Carey, this was not uncommon in the principalities (Carey, *The Power of Prophecy*, 66). Especially in Central Java's monetized, copper coin-based economy (see Chapter 2) payment of taxes, wages and debts was amplified by cash crop payments after 1830. Villagers exchanged goods at *pasars*, or at the sides of the roads to evade the tolls and *pasar* taxes. Elson also emphasizes the importance of use of money in Java's peasant economy. (Elson, *Village Java*, 14-15, 123, 262). In Priangan, *cacah* already paid monetized head-taxes before 1830 (Bremen, *Koloniaal Profijt*, 69). See also Van den Haspel, *Overwicht in Overleg*, 16.

84 Bremen, *Control of Land and Labour*, 9-13, 20; Bremen, *Koloniaal Profijt*, 44; Boomgaard, *Children*, 74-75; Elson, *Village Java*, 119-120, 205-206; H. de Jonge, "Taxes and Labour Services during Indirect Colonial Rule on the Island of Madura", in De Jonge and Van der Meijl, *On the Subject of Labour*, 73-78: 77; A.S. Kartodirdjo, *Protest Movements in Rural Java: A Study of Agrarian Unrest in the 19th and Early 20th Centuries* (Singapore: Oxford University Press, 1973), 28.

85 Scott, *Seeing Like a State*, 6-7, 304-305, 311-316.

86 Carey, *The Power of Prophecy*, 35.

87 Elson, *Village Java*, 203, 204-205.

88 Hüsken, *Een Dorp op Java*, 78.

a mechanisms to restrain the free (social) mobility of workers were crucial to coerced labour regimes.⁸⁹

The effects of these changes did not remain unnoticed among the colonial government's critics, including several (ex-)officials witnessing the decrease in Java's welfare in the nineteenth century.⁹⁰ The archetypical poor Javanese peasant was deemed in need of protection, no longer only against Asian extortion by *bupati*, village elites or Chinese tax farmers, but also against the colonial state itself.⁹¹ Virtually all post-1870 colonial ideologists criticized their predecessors' methods, for the great power that had been vested in the *priyayi*'s disposal over labour.⁹² Scholars like Van Vollenhoven distrusted ideas of the state's supreme land-proprietorship, contesting its underlying dogmas, and pointing out how landholding or ownership was constantly disputed, depending on interpretations of *adat* and agreements between rulers and ruled, landholders and leasers.⁹³ Subordination of village lands to any superior claims, whether "exercised either by a peasant collective or by a higher authority" was always problematic.⁹⁴

As in Ambon, revising tax and labour principles required a reinvention of the 'traditional' institutions in which it was rooted. Javanese land rights had developed from promises in return for sharing in the burden of labour services into a liability bringing an increasing tax-burden, leading to over-taxation and further exploitation of labour. Subsequent liberalization of the market to incite social mobility, production increase and free sale of cash

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- 89 Lucassen and Heerma van Voss, "Flight as Fight", 2; J. Kamp and M. van Rossum, "Introduction: Leaving Work Across the World", in M. van Rossum and J. Kamp (eds.), *Desertion in the Early Modern World: A Comparative History* (London: Bloomsbury, 2016), 3-14: 4; Van Rossum, *The Carceral Colony*, 70-71; Van Rossum, "Running Together or Running Apart?", 135-137; Van Rossum, "Desertion", 508-509, 511-512; Hoefte, "Indentured Labour", 365.
- 90 For instance, by Head Inspector of Cultures K.W. van Gorkom, who in 1866 wrote that "...through the system of cultivations, compulsory services and subjection to their chiefs, the Javanese as a rule are so bound and limited in their freedom that they are left scarcely any time and opportunity for their own development, [or] the provision of their needs. Because of this they have learned to be satisfied with little, and their needs are very few." K.W. van Gorkom, "Gedwongen Arbeid en Kultures", *Tijdschrift voor Nijverheid en Landbouw in Nederlandsch-Indië* 12 (1866), 391-414: 395.
- 91 J. Alexander and P. Alexander, "Protecting Peasants from Capitalism: The Subordination of Javanese Traders by the Colonial State", *Comparative Studies in Social History* 33:2 (1991), 370-394.
- 92 Elson, *Village Java*, 88, 118-120, 123-124; Fasseur, *Kultuurstelsel*, 28-31. See also R. Reinsma, "De Cultuurprocenten in de Praktijk en in de Ogen der Tijdgenoten", in Fasseur and Van Niel (eds.), *Geld en Geweten Vol. I*, 59-90.
- 93 Van Vollenhoven, "Antirouffaer." See also Goh, *Communal Land Tenure*, 21-39, 46-79, 90-94.
- 94 Breman, *Control of Land and Labour*, 7. Simply put, the *Sunan* might have claimed to be the sole proprietor of all lands in Java, but when unable to constantly enforce his military authority, *bupati* might have very well ignored this claim, like *sikep* might have ignored the claims to land of *bupati*.

crops failed to align with the expectations of Javanese peasants. They had experienced a state that had turned their leaders into predatory despots, adding to their inclination towards risk-aversion over profit maximization. This strengthened the informal redistribution of wealth through kinship and reciprocity, and exchange of goods and services in long-term relationships for subsistence.⁹⁵ Without a system regulating fair market prices and wages, the liberal economic plan of free labour was bound to keep the poorest at a disadvantage.

4.3 (RE)WRITING ADAT: CHANGING CORVÉE POLICIES AND PRINCIPLES

Coerced labour had become a pillar in colonial socio-economic policy. However, officials, village chiefs and people rarely agreed upon the terms according to which it was performed and levied. While some considered it “tax in labour”⁹⁶ or an ‘everyday obligation’ to overlords, while others interpreted it as a cheap alternative to wage labour.⁹⁷ No regulatory distinction existed between the various *pancen*, *desa* or government services, which were treated uniformly and overlapped with coerced cultivation, causing abuse and over-exploitation. Officials had handed down the regulation of services to indigenous chiefs, allowing them little control over it. This enabled many of these chiefs to make almost unlimited use of their people’s labour power.

After 1850, coerced labour to all appearances, was increasingly problematized as ‘feudalistic’, oppressive, and unsuitable to modern colonialism. Popular dissatisfaction over coerced labour grew and the call to abolish coerced cultivation and corvée intensified. But to formulate proper alternatives to labour services, their underlying principles had to be more

95 Eileen, “Subsistence and Household Labour”, 330-331. The American anthropologist Alice Dewey, as read by D. Henley, shows how Javanese peasants were bound to village communities through commerce based on reliance and thrust in their communities. Outside the village, however, this thrust was absent so commerce was limited to the village boundaries. ‘Normally’, the state settled contract to enhance inter-village commerce, but in Java instead other mechanisms helped overcoming collective action problems to create new and more efficient institutions in strikingly rational ways. See D. Henley, “From Tribes to Transaction Costs: How Two Anthropologists of Southeast Asia Anticipated the New Institutional Economics”, in Schrikker and Touwen (eds.), *Promises and Predicaments*, 163-178: 177.

96 Schoch, *De Heerendiensten op Java en Madura*, 5-6.

97 F. Fokkens, *Eindresumé van het bij Besluit van den Gouverneur-Generaal van Nederlandsch-Indië van 24 Juli 1888 n°8 Bevolen Onderzoek naar de Verplichte Diensten der Inlandsche Bevolking op Java en Madoera, (Gouvernementslanden)* (Batavia: Smits, 1901-1903) vol. I (1901), part 3, 107; Local people, according to Fokkens, did not know any division in services except for what they considered ‘heavy’ and ‘non-heavy’ services. See Pieren, “De Diensten aan de Hoofden”, 5.

properly understood.⁹⁸ This section focuses specifically on *corvée* services, and explores how lack of knowledge during the first attempts to reformulate *corvée* policy in Java, led to misinformed ideas, resulting in specious policy choices.

A lexicon of lies

In 1864, the second general ‘quinquennial *corvée*-revision’ defined a ‘*corvée* service’ as one day or twelve hours of forced labour and restricted its use to 52 days per person annually.⁹⁹ A distinction was made between ‘regular’ and ‘special’ *corvée* services, as inherited from the *Sunan*.¹⁰⁰ ‘Regular services’ were paid, and used for construction, repair and maintenance of interregional infrastructure (the main ‘*corvée* roads’¹⁰¹, bridges and culverts) and dams, dikes, and other major irrigation works.¹⁰² As a result, the infrastructure all over Java dramatically improved during the nineteenth century, but simultaneously, the burden of the services increased. ‘Special’ or ‘irregular’ services were unpaid and had been used by the *Sunan* for emergency repairs (*gugur gunung*) after natural disasters. During the Cultivation System they started including various other ad-hoc based services, such as delivering mail, occupying guardhouses, patrolling villages, assisting in transportation of government officials or prisoners, and guarding and maintaining government property such as *passangrahan* (travellers lodges) waterworks, warehouses or even (private) sugar fields.¹⁰³

98 See for a stinging contemporary description of this dissatisfaction and critique towards slow response of the colonial government: Gogol, “Losse Gedachten van een Heerendienstplichtige door Gogol”, in *TBB* 3 (1889), II: 340 and III: 42, 92, 316.

99 In addition, these services had to be performed within the place of residence, or otherwise had to include travel time including an overnight stay (to be calculated as an extra day of service). Delivery of goods and material needed for the work could not be part of *corvée* duties. It was often unclear to local officials and peasants whether this ‘day of twelve hours’ was adequately complied to and whether it included travel time. See Stbl. 1864 n14; NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb. See also: Anonymous, *Regeling der Heerendiensten op Java* (Overgedrukt uit het *Dagblad van Zuidholland en 's Gravenhage*; 's Gravenhage: J. A. de la Vieter, 1866), 5; F. Fokkens, *De Controleur op Java en Madoera: Memorandum van Ambtelijke Voorschriften en Bepalingen ten Behoeve van de Ambtenaren bij het Binnenlandsch Bestuur. II: Belastingen* (Batavia: Kolff & Co, 1885), 315.

100 Though in use in practice already, this theoretical division was already acknowledged in the RR 1854 art 57 decree. See NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb.

101 In Dutch these were called ‘*heerendienstwegen*’ and ‘*grote post- en binnenwegen*.’

102 Only on the former apanage lands. Under the *Sunan*, these services were also known as *intiran* services. See Van den Haspel, *Overzicht in Overleg*, 7, 16.

103 Stbl. 1885 n211 art. 7; E. de Waal, *Aanteekeningen over Koloniale Onderwerpen* ('s Gravenhage: M. Nijhoff, 1864), VII, 243; Van Vleuten, “Belasting in Arbeid en Belasting in Geld”, 217; Van den Haspel, *Overzicht in Overleg*, 7-8. For the use *corvée* to maintain sugar fields, see S. Margana, “Hybridity, Colonial Capitalism and Indigenous Resistance: The Case of the Paku Alam in Central Java”, in U. Bosma, J.A. Giusti-Cordero, and G.R. Knight (eds.), *Sugarlandia Revisited: Sugar and Colonialism in Asia and the Americas, 1800-1940* (New York: Berghahn Books, 2007), 95-112: 105-106.

Exemption from service was possible, but depended on negotiable conditions, patrimonial ties and social position; village officials, religious leaders, teachers and civil servants were traditionally exempted from service performance.¹⁰⁴ All were allowed to 'buy off' their services, by paying a sum and arranging a substitute labourer.¹⁰⁵ This practice slowly developed into an institutionalized, permanent exchange of services for monetary head taxes, so head taxes could theoretically only be levied from people liable to *corvée*. Yet in practice, many others were 'illegally' assessed by indigenous civil servants, who "attempted to seek the favour of their Dutch superiors" by maximizing tax revenues.¹⁰⁶ Additionally, firmly established in inheritable offices and unsupervised in their daily routines, chiefs used these services to excess, for their own private purposes.¹⁰⁷ To ban 'illegal' use of *corvée*, Residents were obliged in 1851 to draft annual *corvée* registers (*heeren-dienstleggers*) specifying both the anticipated and actual use of services. In practice, they were maintained by *desa* officials, and the subject of constant fraud.¹⁰⁸ Levying of labour services became unpredictable, adding to the uncertainties of peasant life.¹⁰⁹ Furthermore, the amount, use and burden of labour services became disproportionately distributed, depending on regional differences in both population density and service requirements, which further increased inequalities across Java.¹¹⁰

Around 1870, labour services were levied arbitrarily, chaotically and unlawfully. To Fokkens, they were like a "tight belt, pinching the peasants down in their *desa*, preventing them from competing against Foreign Orientals or moving about freely to earn money."¹¹¹ Colonial officials were largely ignorant of the principles on which *corvée* duty or liability (*heerendienstplichtigheid*) rested. They generally considered them to relate

104 Kartodirdjo, *The Peasants' Revolt*, 47. This had not always been properly observed by the Dutch. Daendels for instance allegedly refused to exempt *haji* and religious leaders from service performance on the *Grote Postweg*, claiming that all "must work on the road" for all would "enjoy its comforts." See Lapien, "Indonesian Perspectives", 80-81. And in Kedu, indigenous officials who were entitled to arable land were expected to contribute in *corvée* performance despite their elevated position, and forced to 'buy off' their services. Fokkens, *Eindresumé I*, part 1, 101.

105 When a peasant bought-off his services, the money he paid was (supposedly) spent 'to public benefit.' NA MinKol OV 1850-1900 3742, Vb. 10-4-1884 n59, herein: Vb., 'Nota A2'. From 1905 onward, peasants were allowed to 'buy off' collectively. Stbl. 1905 n520; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 16.

106 Fokkens, *Eindresumé I*, part 1, 18.

107 For instance for the maintenance of their own houses or *sawah*, which was in fact a *pancen* service. Schoch, *De Heerendiensten op Java en Madura*, 3-4; Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 230; Elson, *Village Java*, 91.

108 Elson, *Village Java*, 257, 258-259.

109 Pieren, "De Diensten", 4; Elson, *Village Java*, 9, 11-12, 145.

110 Anonymous, *Regeling der Heerendiensten op Java*, 5-6.

111 Fokkens, *Bijdrage tot de Kennis*, II, 101.

to land tenure as stipulated in 1854¹¹², but landholding patterns were also insufficiently understood. The “poor conceptual lexicon of bureau men”, as put by Van Vollenhoven, of ‘communal’ or ‘individual inheritable’ forms of ‘land possession’ were no longer fulfilled.¹¹³ This ‘lexicon’ had been filled with overgeneralized, abstracted *adat* terms, selected and blown out of proportion to fit developing colonial economic schemes initially rooted in ideas of ‘communal landownership’ and ‘coerced labour’ and subsequently in private ownership and wage labour. Distorted by these predetermined concepts of indigenous society, the *adat* lexicon was increasingly insisted upon, as the more it became ingrained in colonial policy, the harder it was to renounce it. When the colonial state attempted to liberalize the economy, it found that the institutions created in the service of the Cultivation System, still controlled its policies and obstructed change. Most prominent among these was indirect rule.

Favouring rulers over reforms: the head tax of 1882

As in the case of Ambon, a major obstacle to abolishing labour services was that many were part of traditional chiefly entitlements and compensations. Cultivation services, for instance, had contributed significantly to the earnings of *bupati* and *patuh*. Altering or abolishing these had incited strong responses.¹¹⁴ Particularly problematic were the ‘*pancen* services.’ These were personal services performed by peasants to noble households and village chiefs. Comprising various maintenance, cleaning and household activities, *pancen* were an important aristocratic right and privilege. They contributed to the prestige of a household and many chiefs reportedly favoured services over monetary income.¹¹⁵ Ruling and chieftainship brought burdensome responsibilities and difficulties, which required rewards. *Bekel*, for instance,

112 Hence, corvée was legally rooted in ‘landownership’, see Stbl. 1864 n14, 1870 n1, 1885 n211, 1890 n248 (in 1890, Kedu and Bagelen, each having received its separate ordinance already after the Kedu investigation of Kuneman and Holle [see below] were exempted from this principle). See also Van Vleuten, “Belasting in Arbeid en Belasting in Geld”, 214; Anonymous, *Regeling der Heerendiensten op Java*, 5; Van Vollenhoven, *De Indonesiër en zijn Grond*, 28.

113 Van Vollenhoven, *De Indonesiër en zijn Grond*, 42.

114 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 5. It took until 1907 before all ‘cultivation percentages’ were fully abolished (See Elson, *Village Java*, 147-148; Fasseur, *Kultuurstelsel*, 31). For the salaries imposed as an alternative, see Stbl. 1867 n122-123 and 125.

115 This was reported by many Residents in Java after an enquiry by the Director of Interior Administration F. Verploegh (in office 1875-1876) into the use of *pancen* services. See NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 5-7, 15-17, DirBB to GG, 28-12-1874. See also Elson, *Village Java*, 91, 213-214, 385 [n429] and Pieren, “De Diensten”, 9-10.

were personally liable for 'their' villages' tax debts.¹¹⁶ A number of letters stored in the archives of the Principality of Pakualam shows how, more than once, *bekel* disappeared in response to being unable to fulfil this debt.¹¹⁷ In one case in 1903, the father of a *bekel* cleverly suggested to the *mantri polisi* examining the disappearance case, that he appoint his other son as *bekel* instead, in order to keep the *bekelship* and its privileges within the family.¹¹⁸ *Bekel* negotiated with higher officials about the taxes and services they rendered and attempted to retain as much as possible for themselves.¹¹⁹

Following the successful restriction of *blandong* services (used for collection of wood and timber for chiefs), Minister Fransen van de Putte proposed to prohibit *pancen* services in return for a salary increase, funded by a '*pancen* tax.' The Cultivation Bill, of which this proposal was a part, did not pass parliament, but the replacement of *pancen* with taxes presented the Dutch parliament with a quandary which became a source of deep division. Conservatives feared that abolishing *pancen* would curtail the chiefs' ruling capacities and alienate the Javanese aristocracy through which the state operated. Liberals considered *pancen* a remnant of Dutch-Javanese 'feudalism.' The replacement of labour services with taxation was formally part of the Dutch annual state-budget proposal which required Parliamentary approval. To resolve the incessant political indecisiveness, liberal Minister O. van Rees (Minister of Colonies in 1879), concocted a resourceful but rather undemocratic ruse.¹²⁰ He simply separated the replacement of head tax from the abolition of *pancen*, so the latter became not a fiscal, but a political measure, and as such could be kept outside of the state-budget

116 *Bekel* bought the office by signing a contract (*piagem*) with the *patuh*, and were allowed to keep part of the tax revenue in exchange for this personal responsibility. Mulherin, "The 'Bekel'", 24-25; S. Margana, "Surejo versus Kartosudiro. Bekel and Bekel System in Principalities in Central Java during the Colonial Period 1880-1912", *Lembaran Sejarah* 3:1 (2000), 186-209: 193-197.

117 See the weekly reports of the '*Wedana Distrik*' of the the *Bupati* of Pakualam in the Arsip Statis Kadipaten Pakualaman Yogyakarta (the archives of the principality of Pakualam), inv. nrs. 224, 416, 424, 425, 430, 572, translated from Javanese by Galih Adi Utama, 26-11-2018.

118 Arsip Statis Kadipaten Pakualaman Yogyakarta No. 572: *Mantri Pulisi* Ngabehi Reksadiwiry to *Parentah Kadhistrikan* di Galur, No. 1067, 14-11-1903. See also Margana "Surejo versus Kartosudiro", 199-200.

119 See for instance: Arsip Statis Kadipaten Pakualaman Yogyakarta 224, herein: No. 271/MD and 273/MD: *Parentah Hageng Kapatihan* di negeri Pakualaman to Mas Riya Wangsadirja (wadana dhistrik di Adikarta), 25-5-1898 and 26-5-1898, about a Demang who refused to pay up, no 981: District chief Mas Ngabehi Sadimeja to the *Bupati* of Adikarta, 27-5-1901, about a tax conflict between a *paneket* (lower official) and the district chief of Genthon.

120 NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 4-6, 15-17; NA MinKol 1850-1900 OV 3196 Vb. 13-5-1879 n3, herein: Vb.; Pieren, "De Diensten", 13-14. Van Rees, as member (1864-1868 and 1870-1872) and Vice-President (1873-1878) of the *Raad van Indië* had in fact been deeply involved in the *pancen* debate himself, and perhaps was one of the main culprits of "the dossier increasing in size." See NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 21-22.

proposal of 1880, preventing the need for Parliamentary consultation.¹²¹ The bill passed, and all *pancen* services for the nobility were abolished in return for a salary increase. Subsequently, a uniform head tax of one annual guilder was introduced in 1882 to fund these salary raises. It was based on the ability to pay connected to the status of the taxpayer and his possession of a house and land, which potentially made the base of the head tax broader than that of forced labour.¹²²

Crucial to enabling the abolition of *pancen* services were the patrimonial ties between Residents and the *priyayi*. After 1882, the overlap between *pancen*, government corvée and *desa* services gave leeway for the continued use of personal services by local elites, to which many Residents turned a blind eye, for the sake of harmony.¹²³ Informal procedures of indirect rule always survived political change. Its roots were stronger than the political realities concocted in The Hague, as officials and indigenous elites relied on each other, exchanging information for remunerations.¹²⁴ Thus, central coordination over the administration of labour services remained limited. Formal supervision did not reach deep enough into the village to adequately monitor their use, as administered by *desa* chiefs, and officials kept protecting Java's aristocracy against government policy.¹²⁵

Still, the introduction of head taxes was celebrated as an important first step in the reduction of corvée labour. Seizing momentum, Director of the Interior Administration J.M. van Vleuten (in office 1885-1889) encouraged Residents to stimulate further redemption of services.¹²⁶ In 1884, a number of the maintenance, transport and patrol services were abolished and the maximum number of labour days was reduced to 42.¹²⁷ But all corvée and *desa* services were still regulated under one ordinance covering the whole of Java. The central government had limited insight into, let alone control, over the highly diverse local principles and practices of corvée labour.

121 NA MinKol 1850-1900 OV, Vb. 18-4-1879 n31, herein: Vb., pp. 21-22.

122 Stbl. 1892 n136 (abolishment of specific *pancen* services) and 137 (introduction of the head tax); Fokkens, *De Afschaffing der Laatste Heerendiensten*, 31; NA MinKol 1850-1900 OV 3575, Vb. 24-10-1882 n3; Soebekti, *Some Facets*, 10.

123 NA MinKol 1850-1900 3241, Vb. 16-10-1879 n2, herein: Vb.

124 The relationship between the courts of *bupati* and the Dutch administrators hinged upon private relations between Resident and lord through diplomacy, gift-exchange, favouritism, clientelism, knowledge exchange and spying. See Houben, *Kraton and Kunpeni: Surakarta and Yogyakarta, 1830-1870* (Leiden: KITLV Press, 1994), 21-26, 96-97, 126-129.

125 Ernst, "Afschaffing of Afkoopbaarstelling der Heerendiensten op Java", *IG* 12 (1890), 1434-1462: 1447. Ernst was the pseudonym of colonial official W.P.D. de Wolff van Westerrode (1857-1904).

126 Vleuten, "Belasting in Arbeid en Belasting in Geld", 218-221, 224-225.

127 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 8. Stbl. 1885 n211. Additionally, mandatory delivery of privately owned materials and goods for fulfilling labour services was prohibited and corvée was stipulated to be levied at a maximum distance of 2.5 hours of walking from the labourers' home, or under reimbursed travel costs, though as mentioned in chapter 3, many *controleurs* tended to ignore this. See Fokkens, *De Controleur op Java en Madoera II: Belastingen*, 15; NA MinKol 1850-1900 3208, Vb. 3-7-1879 n5, herein: Vb.

In the later nineteenth century, the colonial state would no longer allow absence of knowledge to impede its reforms. Investigations into Java's landholding patterns had been carried out in 1868-1869 and resulted in bulky reports published in 1876-1896.¹²⁸ These were inspired by the need to justify liberal bias towards individual landowners, born from an aversion to government-managed communal landholding patterns.¹²⁹ They shaped a reality in which the limited terminology of individual and communal landholding was repeated. The next step was to explore, or rather define, how these landholding patterns related to labour duties. A pilot project was commenced in the Residency of Kedu, in Central Java. Around the same time, tensions about corvée principles and the new head taxes arose in the Residency of Banten on West Java. These cases provide intriguing insights into the severe consequences of Dutch attempts to understand and rewrite corvée regulations.

Mapping and changing the adat archive

The case of Kedu offers a fascinating example of how deeply land rights and corvée services had become entangled.¹³⁰ Kedu had been among the *Sunan's* more prominent apanage lands, providing high amounts of rice, corn and dry crops, before being annexed by the British in 1912. Although around 1815, it was among the most densely populated areas of Java, after the Java War it experienced such heavy depopulation that a premium was imposed to attract new settlers. This population decrease, plus the high burden imposed by land rent, demanded in cash rather than kind and the coerced cultivation of tobacco and coffee (the principle cash crops cultivated in Kedu), forced peasants into debt and encouraged chiefs to enlarge the number of coerced labourers, by awarding land-tenure.¹³¹ Kedu was therefor considered representative of an area of intensive land-labour distribution, under the impact of forced labour, suitable for an experiment with 'buying off', and furthermore, replacing services with head taxes.¹³²

128 W.B. Bergsma, *Eindresumé van het bij Goevernements Besluit d.d. 10 Juni 1867 no. 2 Bevolen Onderzoek naar de Rechten van den Inlander op den Grond op Java en Madoera* (3 vols., Batavia: Ernst & Co, 1876-1896); Goh, *Communal Land Tenure*, 28-29.

129 Goh, *Communal Land Tenure*, 29; R. Van Niel, "Landholding in Java: Discussion Paper for a Conference Workshop" (Conference paper, Congrès International d'Histoire, 1982), 21 n65; Furnivall, *Netherlands India*, 163-164.

130 NA MinKol 1850-1900 4312, Vb. 5-11-1889 n22, herein: Vb. The final report can be found in: ANRI AS GB MGS 4397, herein: Besl. 28-8-1889: 'Onderzoek naar de verplichte diensten der inlandsche bevolking in de residentie Kedoe.'

131 Fokkens, *Eindresumé I*, part 2, 68-69; Carey, *The Power of Prophecy*, 383, 464-466; Bakker, *Patrimonialism and imperialism*, 213-214; Bergsma, *Eindresumé*, 153-156. Many corvée services were used during the construction of the fortress 'Willem I' at Ambarawa in 1839-1840.

132 Fokkens, *Eindresumé I*, part 2, 67-68; Fokkens, *Bijdrage tot de Kennis*, II, 5-6; Carey, *The Power of Prophecy*, 11, 41, 380, 424-425; Elson, *Village Java*, 14. There was also small industry in Kedu, See Fernando, "Growth of Non-Agricultural Economic Activities", 83-85.

A thorough investigation, coordinated by the later Director of Interior Administration H. Kuneman and carried out by specially appointed *controleurs* Fokkens, J.L. van Gennep and special advisor and tea planter K. Holle, commenced in 1884.¹³³ Its final, report, counting over 1000 pages and ultimately incorporated into Fokkens *Eindresumé*, demonstrated that during the Cultivation System, *gondol* – the local term for tax or corvée liability – had started depending on very precise distinctions in land rights, dating back to eighteenth-century apanage-principles. With some exceptions, Kedu, as well as some other areas formerly administered by the *Sunan*, generally knew a distinction between those people who had full rights to *tegal* and *sawah yasa*, called *kuli kenceng*, and those possessing only a house with a yard, garden or smaller plot of land, called *indung pekerangan* (or *kuli karangkopek*).¹³⁴ Each group performed its own specific types of services. Owning more land-shares automatically increased one's supposed capacity to contribute to the tax burden. Thus, heavier services were awarded to *kuli kenceng*, while lighter services were performed by those with less land shares.¹³⁵

However, Fokkens interpreted the situation as if the *kuli kenceng* had 'full' and the *indung pekerangan* had 'half' *gondol*, so that in theory, compared to the *kuli kenceng*, the *indung pekerangan* had to perform only half of the amount (or days) of services.¹³⁶ This was acknowledged in the Kedu corvée regulation of 1889, drafted after the investigation.¹³⁷ Subsequently, *kuli kenceng* paid one guilder in the head tax of 1882, and *indung pekerangan* only

133 The initial investigators, P. van der Weide (who served as Government Secretary in 1883-1886) and his successor *Controleur* J.A.B. Wiselius both passed away unexpectedly before completion of the investigation. The only advise Wiselius was able to formulate was to decentralize labour service regulations by arranging them under the authority of provincial committees. His successor, H. Kuneman, disagreed with him, considering such decentralization harmful to fiscal unity. See ANRI AS GB MGS 4397, herein: Besl. 28-8-1889: RvI 15-3-1890: MinKol to Koning, 5-11-1889, 'Onderzoek naar de verplichte diensten der inlandsche bevolking in de Residentie Kedoe', pp. 1-17; Fokkens, *Bijdrage tot de Kennis*, II, 6-7.

134 In the Regency of Tumenggung no distinction in arable land was made. Full liability based on possession of *sawah* and *tegal* existed in Magelang and a number of districts in Perakan. Those not possessing a house and living on the plot of another peasant, but in possession of some land rights, were called *kuli gundul*.

135 Moertono, *Negara*, 144-145. Additionally, there were two other groups: those who only had a house and those who had no property at all.

136 Full corvée liability theoretically comprised 52 days of service, so half liability came down to 26 days and quarter liability to 13 days of labour. In practice, *kuli kenceng* performed the majority of labour services, while *indung pekerangan* were only expected to assist when required. See Fokkens, *Eindresumé* I, part 1, 99.

137 Stbl. 1889 n267. By this time, corvée services were mostly used for construction and maintenance of waterworks and roads and the occupation of guardhouses. A number of these ('regular') services was abolished, and only allowed to be levied in case 'not enough coolies were available.' Fokkens, *Eindresumé* I, part 1, 102, 103-104.

50 cents.¹³⁸ Corvée duties were made exchangeable for an annual tax of 5 to 10 guilders and coffee cultivation services for 12.50 to 20 guilders.¹³⁹ In the case of non-performance or non-payment, land shares could be revoked. When peasants had land shares in multiple *desa*, they would have *gondol* in both – the Dutch called this ‘plural liability’ – and was expected to appoint one or more replacement labourers (*jagul*) in the *desa* he did not inhabit. ‘Plural liability’ also occurred when peasants bought (but not when they inherited) multiple plots of land within the area of one *desa*.¹⁴⁰

The situation as described above most likely emerged under the differentiating pressure of corvée and cultivation services. Inspector for Agriculture J.H.F. Sollewijn Gelpke emphasised that the principle of the volume of land rights determining tax liability, was not considered unfair.¹⁴¹ However, the complex reality in Kedu and in many surrounding Residencies¹⁴² was that many peasants enjoyed a collection of land rights disseminated throughout various *desa*.¹⁴³ ‘Plural liability’ was a concept particularly hard to grasp for the colonial bureaucracy, which sought to create fiscal equity by redistributing corvée services among neatly territorially defined *desa*, rather than among scattered individuals.¹⁴⁴ But peasants with land-rights across *desa* in Kedu were not necessarily wealthy. To many peasants double *gondal* posed an unbearable burden as it taxed the number rather than the size of the lands they owned; they could barely afford sufficient *jagul*. Most importantly, full *gondal* offered chiefs and the state much more potential labour power than half *gondal*. Hence individual (rather than communal) landholding was actively stimulated to maximize the number of fully liable corvée labourers and spread the corvée burden over as many people as possible, regardless of the size of or rights to lands or the wealth of its owners.¹⁴⁵ Having a great number of ‘fully liable peasants’ with full rights to one small plot of land, provided more labour power than a few peas-

138 Later on, it was ‘discovered’ that many of the latter were illegitimately assessed at 1 guilder as well Fokkens, *Eindresumé* I, part 1, 105.

139 Stbl. 1893 n68 and 1894 n282; ANRI AS GB MGS 4038, herein: MGS 13-3-1900, ‘Nota Heerendienstplicht, Res. Kedoe’ (date unclear), pp. 4-5.

140 Ibid., I, part 1, 99-100; ANRI AS GB MGS 4038, herein: MGS 13-3-1900, ‘Nota Heerendienstplicht’, Res. Kedoe, pp. 8-10.

141 He wrote: “People in the *desa* appreciate it when persons with more shares in land perform more corvée services.” This argument was also voiced by the Resident of Kedu. See ANRI AS GB MGS 4038, herein: MGS, 15-3-1900: Nota Heerendienstplicht, Res. Kedoe (date unclear), pp. 5-6, ‘Verslag van het onderzoek naar de werking van regelingen der heeren- en desadiensten in de Res. Kedoe.’

142 These included at least Bagelen, Karawang and Banjumas. which were also former apanage lands of the *Sunan*, and used the same principles of half and plural *gondal*.

143 Hence, the regulation for Bagelen of 1890 also distinguished between ‘whole’ and ‘half’ *gondal*, See Stbl. 1890 n162.

144 From 1894 onwards, in case an investigation showed that local people appreciated plural liability, the resident could approve to maintain it: Stbl. 1894 n282 art 1.1; Van den L.W.C. van den Berg, “Het Inlandsche Gemeentewezen op Java en Madoera”, *BKI* 52:1 (1901), 1: 84.

145 Ernst, “Afschaffing of Afkoopbaarstelling”, 1444.

ants who accumulatively had rights to much more land, but were only 'half liable' in the *desa* they 'owned' these lands.

This way, the development of landholding in Kedu started aiding colonial labour extraction, to the frustration of liberal officials such as Sollewijn Gelpke and Head inspector for Cultivations J.W. van der Valk, who dismissed differences in *gondal* as "artificial institutions" and "theoretical incongruities."¹⁴⁶ Using land shares as a base for corvée liability was "continued where it existed" in 1890¹⁴⁷, but according to the Resident of Kedu it had become the "sacred cow [...] of corvée labour."¹⁴⁸ He preferred to fully abolish principles of half and plural *gondal* and define new principles to connect corvée liability to wealth instead of land.¹⁴⁹ However, individual levels of wealth were unknown. In the eventual ordinance of 1901, the differences between *gondal* were abolished.¹⁵⁰ The Resident was supposed to redistribute services among *desa* to enhance equity. But lacking detailed knowledge on individual wealth, he delegated administration of corvée to *desa* chiefs. As such, while on paper the system was updated to fit principles of modern taxation, in practice the system continued to rely on village chiefs, regulated by direct bargaining and clandestine deal-making, and many services kept being performed in the old way.¹⁵¹

Distorted liability. The case of Banten.

In Banten, Dutch intervention had even greater consequences. The Sultanate of Banten remained independent until the mid-eighteenth century. It retained a strong local identity and tradition, until it became a VOC vassal state after a series of internal disruptions eagerly capitalized on by the Dutch. In 1808 it was fully incorporated within the Dutch empire and by

146 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 1-10, esp. pp 4-5; 'Advies HIC, in: MinKol, Nota, herziening [...] heerendienstrenging voor Kedoe en Bagelen.' See also: H. Maat, *Science Cultivating Practice: A History of Agricultural Science in the Netherlands and its Colonies, 1863-1986* (PhD thesis, Wageningen, 2001), 147.

147 As established by Stbl. 1890 n248.

148 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 1-10, 16-20. See also: J. de Louter, *Handleiding tot de Kennis van het Staats- en Administratief Recht van Nederlandsch-Indië* ('s-Gravenhage: Nijhoff, 1904), 239.

149 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 18-19, 22-25, 28-30.

150 Stbl. 1901 n204, art. 1 and 5; ANRI AS GB MGS 4038, herein: 'Voorschriften ter uitvoering van de ordonnantie tot regeling der heerendiensten in de residentie Kedoe'; Fokkens, *Bijdrage tot de Kennis*, II, 90.

151 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, 'Nota Heerendienstplicht, Res. Kedoe, p. 22-23. For instance, it appeared that after being prohibited many "lesser useful services" (such as guarding of warehouses or planting of 'shade-trees' next to corvée roads) were still performed. See NA MinKol 1850-1900 4332, Vb. 14-1-1890 n27, herein: RvI 14-6-1889; NA MinKol 1850-1900 4457, Vb. 14-3-1891 n54, herein: GG to MinKol, 20-10-1988 and Besl. GG, 17-12-1890.

1832, the Sultanate was abolished.¹⁵² The Sultan was replaced with foreign *priyayi* from elsewhere in Java, who enjoyed little legitimacy in the eyes of the peasantry leading to frequent resistance.¹⁵³ Against the backdrop of these tensions, the Dutch misinterpreted patterns of landholding and tax liability to diminish corvée, leading to a large peasant rebellion in 1888.

In Banten, distinction was made between *sawah yasa*, lands reclaimed by *sikep*, and *sawah negara*, lands belonging to the Sultan. Traditionally, *sawah negara* were leased by apanage holders, who developed them using the royal irrigations system in exchange for a tribute of ten percent of the yield (later doubled to 20% by Daendels).¹⁵⁴ *Sawah yasa*, were held under individual inheritable rights, which did not impose personal liability for taxes and services to the Sultan. Rather, *sikep* made a specific payment in recognition of the Sultan's supreme landholding rights. The Sultan was originally allowed to levy corvée services only from *sawah negara* users.¹⁵⁵ *Priyayi* in Banten enjoyed far fewer benefits than those elsewhere in Java, due to poor agricultural performance, largely caused by land infertility and low peasant participation in the Cultivation System.¹⁵⁶ After the abolition of the Sultanate, the indigenous elite of the Sultan's former land grantees had to compete, over salaries, lands and peasant labour, with the *priyayi* installed by the Dutch. Many *bupati* started levying excessive amounts of services, including from those possessing *sawah yasa*. This became well-known through the example of the *bupati* of Lebak, Karta Natanagara, immortalized in Multatuli's *Max Havelaar*.¹⁵⁷ Many persons who, according to local *adat*, were not liable for compulsory services, performed them nevertheless.¹⁵⁸

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- 152 A. Ota, "Banten Rebellion, 1750-1752: Factors Behind the Mass Participation", *Modern Asian Studies* 37:3 (2003), 613-651: 615-616, 628-629; A. Ota, *Changes of Regime and Social Dynamics in West Java: Society, State and the Outer World of Banten, 1750-1830* (Leiden: Brill, 2006), 15-18, 134-147; M.C. Williams, *Communism, Religion, and Revolt in Banten* (Athens: Ohio University Center for International Studies, 1990), xxvi-xxvii, 72. See also J. Talens, *Een Feodale Samenleving in Koloniaal Vaarwater: Staatsvorming, Koloniale Expansie en Economische Onderontwikkeling in Banten, West-Java, 1600-1750* (Hilversum: Verloren, 1999).
- 153 Kartodirdjo, *The Peasants' Revolt*, 105-107; Williams, *Communism, Religion, and Revolt*, 32, 68-69, 81-83; Ota, *Changes of Regime, 1750-1830*, 153-155, 158.
- 154 The *sawah negara* were subdivided into the lands exploited by the Sultan (*sawah kesultanan*), his family members and courtly dependents (*sawah kewargan*) and civil servants and grantees. According to Kern, this 20% rate was used as a guideline by Raffles for the land rent rate, see R.A. Kern, "Het Landelijk Stelsel in het Bantensche Rijk", *IG* 28 (1906), 685-710: 589-592. See also: Bergsma, *Eindresumé II* (1902), part 1, 4; Kartodirdjo, *The Peasants' Revolt*, 34-35; Ota, "Banten Rebellion", 625-626; Ota, *Changes of Regime*, 40-51.
- 155 Kern, "Het Landelijk Stelsel", 696-698.
- 156 Comprising primarily cultivation of coffee. See Williams, *Communism, Religion, and Revolt*, 5-6, 19; Ota, *Changes of Regime*, 53-58; Fasseur, *Kultuurstelsel*, 19, 217.
- 157 Kartodirdjo, *The Peasants' Revolt*, 29, 33-37, 38-39, 42-43, 87-89; Williams, *Communism, Religion, and Revolt*, 63-68; Bergsma, *Eindresumé*, 1-4. Additionally, during the nineteenth century, the increasing tax burden made planting of secondary crops (*tanaman pajeg* [tax crops]; cultivated to raise money for paying taxes) more important.
- 158 Kartodirdjo, *The Peasants' Revolt*, 42; Kern, "Het Landelijk Stelsel", 697, 698-699; Fokkens, *Eindresumé I*, part 1, 18-21 and II, part 2, 17-23.

The abolition of *pancen* services and the introduction of head taxes in 1882 complicated matters further. The liability to perform *pancen* and other services on *sawah negara* rested not on land (shares), but personally on the *kepala rumah* or *baku* ('house/family chief'), the eldest men of the household who represented the *cacah*.¹⁵⁹ To cultivate his *sawah negara* and fulfil his duties, services and taxes (including *pancen*), *baku* invoked their household's labour power, consisting of their *menumpang*: sons and other relatives, *bujang*, *abdi* (serves) and *mardijkers*.¹⁶⁰ So *baku* were the taxable persons, who used their families and dependents to fulfil their tax assessments. Yet, Resident A.J. Spaan interpreted the head tax of 1882 as a replacement of performance rather than liability to *pancen*, and ordered the assessment all 'able-bodied' men aged between 15 and 50 with an annual one guilder head tax.¹⁶¹ This, he thought, would redistribute the burden more equally.¹⁶² But in the eyes of the *baku*, it indicated a huge and unjust tax increase. Suddenly, they were taxed at a rate of one guilder for each of their *menumpang*, instead of one guilder per household. Spaan's misinterpretation is a typical example of officials attempting to improve equity by marking reciprocity in a domestic labour economy as a form of taxation, and raising the amount of taxpayers had to pay, while ignoring their capacity to do so.¹⁶³ The error was discovered in time, but Spaan's administration pursued the introduction of the head tax nevertheless, announcing it as a tax reduction.¹⁶⁴ Combined with the heavy burden imposed by trade taxes and land rent, also levied under erroneous presumptions, many peasants began to believe that the government was purposely overtaxing them.¹⁶⁵ During the following years, growing discontent fused with other anti-colonial sentiments, ultimately igniting the revolt.

159 Fokkens, *Eindresumé I*, part 1, 19., 19; See also: ANRI AS GB Besl. 142, herein: 'Monografie betreffende de heeren- en desadiensten' and Besl. 19-4-1893 n9: RvI 28-9-1892. If a *baku* divorced, he returned to his 'own' family where his father or an elder brother was the 'taxable' *baku*.

160 Williams, *Communism, Religion, and Revolt*, 41.

161 NA MinKol 1850-1900 OV 4234, Vb. 7-2-1889 n4, herein: Res. Banten to GG, 7-4-1882; See for the same interpretation: Fokkens, *Eindresumé I*, part 1, 18-29.

162 NA Exhibitum 5-3-1892, herein Res. Banten to Ass-Res van Banten and Regent en Controleur of Serang, 3-12-1888; Kartodirdjo, *The Peasants' Revolt*, 31-32.

163 This can be compared to the case of the *somahan*-regulation of 1834 in Priangan, which disconnected the corvée duty from landholding, abolished the *cacah* system and made all peasants personally liable to perform corvée services. The burden imposed by labour services consequently increased, as the landless *menumpang*, already performing a large part of forced agricultural work (either on command or for a wage) suddenly faced more corvée services to which they became liable in their personal capacity, even though they were assessed more lightly than landowners. Breman, *Koloniaal Profijt*, 21-22, 24, 244.

164 Kartodirdjo, *The Peasants' Revolt*, 63.

165 Ibid., 63-64, 282-284; Williams, *Communism, Religion, and Revolt*, 74-78.

As shown by Kartodirdjo, this revolt was a well-orchestrated event, inspired by the leaders of popular religious brotherhoods (*tarekat*).¹⁶⁶ Fed by enduring tensions between belligerent rebellious groups, consisting of the remnants of the Sultanate's old aristocracy and the new Dutch-installed and salaried bureaucratic elite of locally distrusted *Pangreh Praja*, it principally sought to get rid of both 'pagan' Western dominance and the alien nobilities occupying the Regent positions.¹⁶⁷ Indeed, "the history of peasant struggles in Banten is a history of opposition, not between peasant and lord, but between peasants and agents of outside government."¹⁶⁸ The Dutch had underestimated the social political tensions they had caused during the preceding decades. Ultimately, the imposition of head taxes was experienced as more burdensome and less acceptable than the services they replaced and resentment finally set alight a dangerous tinderbox of political tensions, religious extremism and socio-economic difficulties.¹⁶⁹ Combined with the consequences of natural disasters, disease and taxation in the 1880s, the alienation of the peasantry from its foreign governing elites helped to mobilize them for action.¹⁷⁰ As summarized by Scott, "Whether peasants who perceive themselves as being exploited actually rebel depends on a host of intervening factors – alliances with other classes, the repressive capacity of elites, and social organization of the peasantry itself."¹⁷¹ In Banten, these factors conjoined. During the revolt the archives at the houses of the (assistant)-*wedana*, *patih* and Assistant-Resident were purposely destroyed. Thus, the peasants obliterated the institutional memories that supported the much-hated practices of tax-levying.¹⁷²

The rebellion was harshly suppressed but left a festering wound. None of its underlying tensions were permanently resolved.¹⁷³ Kartodirdjo maps a number of disentangled circumstances as the cause of the revolt, but within the contemporary colonial administration it was attributed, primarily, to the imposition of the head tax.¹⁷⁴ Resident J.A. Velders (in office, 1888-1895), appointed immediately after the revolt, wrote an exceptionally insightful note to his staff. He stressed the point that it was not sufficient to simply blame the insurgency on the "lust of rascals" (the typical colonial response

166 Kartodirdjo, *The Peasants' Revolt*, 66.

167 Ibid., 30, 73-76, 83-84; Williams, *Communism, Religion, and Revolt*, 79-82.

168 Williams, *Communism, Religion, and Revolt*, xxviii, 61.

169 Ibid., 77-78.

170 These disasters included cattle diseases and smallpox raging in the early 1880s, and the Krakatau eruption of 1883. Kartodirdjo, *The Peasants' Revolt*, 63-65; Williams, *Communism, Religion, and Revolt*, 16-17.

171 Scott, *The Moral Economy*, 3. Kartodirdjo argues that, indeed, the fusion, or "eclipse" of religious into economic factors shaped the base platform for potential revolt. Kartodirdjo, *Protest Movements*, 51.

172 Ibid., 231, 233-5.

173 See Williams, *Communism, Religion, and Revolt*, 143-274.

174 Kartodirdjo, *The Peasants' Revolt of Banten*, 63, 274-287.

to revolts), or their desire to “have Islam triumph over Christianity”, but to scrutinize deeper socio-economic factors underneath the resentment against Dutch governance, including Resident Spaan’s error in levying tax on *menumpang*.¹⁷⁵ This involved a close investigation of specific, socio-religious influences on village-politics, which disclosed that village chiefs often required the assistance of local strongmen in order to levy taxes, and that these ‘strongmen’ (*jago*), in fact, sometimes started overshadowing the actual village chiefs, as powerholders.¹⁷⁶

A good example are the alliances that chiefs sought with ‘*kyai*’, to bolster their position.¹⁷⁷ *Kyai* were Islam experts trained in Mecca and, once back home, tutored young students through networks of *pesantren* (religious boarding schools). In some areas, acceptance of colonial governance depended on the mediation of *kyai*, who enjoyed high social status in Banten, higher than many *priyayi*.¹⁷⁸ The Dutch were highly suspicious of them but could not ignore their influence. As leaders of the *tarekat*, it was alleged they had a determinant role in the rebellion.¹⁷⁹ Furthermore, they had gained an important role in rural tax-administration by influencing the appointment of *amil*. These were religious village officials who managed matters of marriage and divorce, and who through administration of *zakat*, the Islamic mandatory charitable contribution, had slowly extended their influence over the collection of various taxes.¹⁸⁰ *Amil* were formally appointed by *penghulu*, Islamic scholars (*ulama*) from a *priyayi* background, and absorbed into the government as religious officials.¹⁸¹ Dutch officials worried that the *kyai* were a force that could potentially rival the *penghulu*’s, hence the government’s influence in village life, by intervening in the selection of *amil* through their control over *desa* chiefs. Holle, called on for advice, suggested awarding the *kyai* salaries, in order to exercise greater control

175 NA MinKol 1850-1900 OV 4553, Exh. 6-3-1892, herein: Res. Banten to Ass-Res Banten and Regent and Controleur of Serang, 3-12-1888.

176 Williams, *Communism, Religion, and Revolt*, 42-48, quote p. 44. See also H.C.G Schulte Nordholt, “De Jago in de Schaduw: Misdaad en ‘Orde’ in de Koloniale Staat op Java”, *De Gids: Nieuwe Vaderlandsche Letteroefeningen* 146:8/9 (1983), 664-675; M. van Till, *Banditry in West Java: 1869-1942* (Singapore: NUS Press, 2011), 10-15, 75-78.

177 Ibid., 41-42. ANRI AS GB Besl. 142, herein: MGS 10-12-1892 and MGS 21-9-1892: ‘Extract besl. uit het register besluiten Resident van Banten’, 30-1892.

178 C. Geertz, “The Javanese Kijaji: the Changing Role of a Cultural Broker”, *Comparative Studies in Society and History* 2:2 (1960), 228-249: 229, 230-231.

179 Williams, *Communism, Religion, and Revolt*, 56; Kartodirdjo, *The Peasants’ Revolt*, 170-180.

180 In 1866, it had been decreed that the Dutch colonial government would not interfere in the collection of *zakat* and refrain from interfering in the “religious incomes” of indigenous leaders. See A. Fauzia, *Faith and the State: A History of Islamic Philanthropy in Indonesia* (Leiden: Brill, 2013), 114.

181 Williams, *Communism, Religion, and Revolt*, 64, 93. Kartodirdjo does not seem to distinguish between *amil* and *penghulu*, but according to the reports of Holle and Snouck Hurgronje (see below) this distinction was crucial. Kartodirdjo, *The Peasants’ Revolt of Banten*, 57. See also G.F. Pijper, *Studiën over de Geschiedenis van de Islam in Indonesia, 1900-1950* (Leiden: E.J. Brill, 1977), 63-96.

over them as “suitable tools” for mapping popular religious thought.¹⁸² However, Snouck Hurgronje, who’s views on religious affairs were generally considered unassailable, was more cautious about the influence of political Islam. He advised protecting the role of the *penghulu* by appointing *amil*, to form a front against the *kyai*.¹⁸³ Though officially the government principally refrained from involving in *desa* politics or *adat* affairs, it nonetheless prohibited *desa* chiefs from interfering in the appointment of *amil*, thereby curtailing the *kyai*’s involvement in *desa* politics.¹⁸⁴

In his final resumé, referring to the Banten-revolt, Fokkens strongly warned about paying greater heed to local *adat*, and prioritizing different local circumstances over, “noble but unrealizable government principles.”¹⁸⁵ His chapter on Banten sums up a long list of previously unconsidered exemptions, including *menumpang*, the traditional *Badui* communities in southern Banten, and new settlers, all of a relatively feeble socio-economic position and status.¹⁸⁶ The head tax, Fokkens claimed, was locally seen as *pajak badan* (‘body tax’) levied on top of land rent or income tax (*pajak pencarian*), and not as a substitute for *pancen* services.¹⁸⁷ Clearer communication and the soothing effect of salary increases and benevolence towards non-payment, he claimed, would prevent friction.¹⁸⁸ Eventually the new regulations placed liability for corvée on the *baku* and diminished a series of *desa* services. Velders held all officials personally responsible for the correct levying of head tax; no *menumpang* was to pay head tax.¹⁸⁹ If anything, the Banten revolt demonstrates the entanglements between taxation and politics. The Dutch had to give serious thought as to how they reinterpreted local society, update their ‘lexicon’ and temper their ambitious modernization, centralization and unification plans.

182 ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Adv-Hon Holle to DirBB, 28-8-1892. As a matter of fact, Holle was not a great fan of the *kyai* or the *tarekat*. Earlier, he had criticized Van Vleuten, at the time Resident of Batavia, for appointing a *penghulu* who was member of the *Naqsyabandiyah tarekat*, a *sufi* order which was well known for its rigid conservative, anti-colonial agenda. But in the case of Banten, he considered keeping the *kyai* close a safer option than rigidly alienating them. See T. van den Berge, *Karel Frederik Holle: Theeplanter in Indië 1829-1896* (Amsterdam: Bakker, 1998), 255-256.

183 ANRI AS GB Besl. 142, herein: Besluit 19-4-1893 n9: Res. Banten to ‘Adv-Hon Oostelijke talen en Mohammedaans Recht’ Dr. Snouck Hurgronje, 18-8-1892, ‘Benoeming Amil in Bantam’, 27-2-1893, Snouck-H. to 1^e Gov. Sec., [?]-9-1892.

184 ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Extract Besl. 30-1892, Res. Banten to DirBB, 25-8-1892 and 8-9-1892.

185 Fokkens, *Eindresumé* I, part 1, 3, 19, 21-25.

186 Ibid., I, part 1, 20-21.

187 Ibid., I, part 1, 29.

188 Ibid., I, part 1, 28-29.

189 NA MinKol 1850-1900 4553 Exh. 5-3-1892; ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Extract Besl. 30-1892; Stbl. 1893 n108.

4.4 ADDING TO THE PAPER TRAIL: INVESTIGATIONS, REDEFINITIONS AND CONTINUITIES

The cases of Kedu and Banten emphasize how colonial ignorance about diversity in social patterns of land-tenure and tax liability in Java obstructed reform, unification and the lessening of the burden of colonial *corvée* and taxation. More fundamental and encompassing knowledge of the whole of Java was required, if overarching, equalizing and unifying *corvée* policy supportive of Javanese welfare was ever to be established. This motivated the investigations of Fokkens in 1889-1893.

Report writing

Fokkens was ordered to map all the different types, numbers and underlying principles of *corvée* labour across Java, in order to formulate an island-encompassing route, to head taxes. After 1890, his research would become pivotal to colonial tax policy for both Java and other regions. He was an official of deep ethical convictions, devoted to welfare policy and concerned about the impact of *corvée* on the well-being of the Javanese.¹⁹⁰ After the final resumé, he published a relentless stream of critical commentaries on government policy, in which he advocated for the abolition of *corvée*.

Before discussing Fokkens' research, it is important to understand he was limited by the government's conflicting obsession with both unifying and underpinning tax policy in local labour-service principles. In the production of a new tax policy, Fokkens was allowed little room for manoeuvre, beyond the existing colonial theories of standardized forms of *corvée* labour.¹⁹¹ So before he commenced, his findings were already entrenched in path-dependent principles of forced labour. Indeed, colonial investigations and report writing were a recurring strategy to reorganize rather than accumulate knowledge. Investigative committees, consisting of experienced government-officials or planters (like Fokkens, Kuneman or Holle), were expected to "reconstruct historical narratives, decreeing what past events were pertinent to current issues and how they should be framed."¹⁹² Investigations were used as "quasi-state technologies" to verify problems through the eyes of "outside experts", thereby demonstrating "the state's right to power through its will to the production of truth."¹⁹³ Fokkens and Kuneman were both appointed to Batavia's central bureau-

190 Claver, *Dutch Commerce and Chinese Merchants*, 161.

191 Fokkens, *Eindresumé* I, part 1, iii-v; Fokkens, *Bijdrage tot de Kennis*, II, 51.

192 Stoler, *Along the Archival Grain*, 29.

193 Ibid., 31. In fact, 'outside-advisors' like Holle frequently met with distrust of *controleurs* and Residents, who feared their meddlesomeness might undermine their authority. See Van den Berge, Karel Frederik Holle, 58-84, 60-62, 67; Van Doorn, *De Laatste Eeuw*, 114-116, 150-159.

cracy, Fokkens as Inspector of Cultures and Kuneman as Director of the Interior Administration, to ensure the investigation's political impact.¹⁹⁴ The investigation was delegated to a team of specially appointed *controleurs* under Fokkens' supervision, who visited each Residency in Java to observe corvée practices, interview *desa* chiefs and peasants and study local *adat*.¹⁹⁵ However, they did so in cooperation with the local Interior Administration and each of their draft reports required the approval of the local (Assistant-) Residents before being sent to Batavia. Once there, in consultation with advisors like Holle and Sollewijn Gelpke and the *Algemeene Secreratie*, they were codified into locally tailored 'corvée service ordonnances', as a set of uniform guidelines for corvée performance.¹⁹⁶

Another good example is the *desa* service investigation of C.J. Hasselman, conducted in 1902-1903. Hasselman's report displays views quite opposed to Fokkens' opinions about the use of labour services. The contrast between Hasselman's and Fokkens' work exemplifies the fact that the writing of reports was used to shape and legitimize predetermined truths, ideas and practices circulating in the colonial administration, but never fused into structural, final solutions to governmental problems.

Constructing corvée

Fokkens' final resumé, published in 1901-1903, describes an 'adat reality' shaped by colonial intervention. As shown by the examples of Kedu and Banten, policies tying landholding principles to labour duties were motivated by the liberal quest to define as many individual labourers with individual incomes as possible. Fokkens consolidated these presumptions into two fundamental principles of tax liability, resting either on 'personal workability' (as in Banten) or on shares in arable land (as in Kedu).¹⁹⁷ These,

194 Fokkens, *Bijdrage tot de Kennis*, I, 10-13. See also: UBL, Collectie Kuneman, D H 1403-[6], herein: "Stukken over aanstelling, ambtelijke loopbaan en tijdelijke functies, 1866-1889."

195 These were: H.G. Heijting, J.L. van Gennep, H.E.B. Schmalhausen, D. Tollenaar and A.J.F. Veenstra, S. de Graaff, A.J.N. Engelenberg and J.P.E. Versteegh.

196 In the case of Kedu, for instance, the Resident had claimed final say in policy advise to Batavia, which is ultimately why the principle of quarter and half *gondal* was abolished. The local corvée regulations were issued immediately in 1893 (Stbl. 1893 172-186 and 189) for the majority of Java: Probolinggo [Stbl. 1893 n172], Semarang [173], Madura [174], Cirebon [175], Kediri [176], Surabaya (with different ordinances drafted for the districts of Surabaya, Sidoarjo, Mojokerto and Jomang [n177] versus Gresik, Lamongan and Sidayu [n178] and Bawean [n179]), Tegal [180], Pekalongan and Besuki [181] (with different ordinances drafted for the districts of Besuki, Panarukan, Bondowoso and Jember [n182] and Banyuwangi [n183]), Madiun, Pasuruan and Jepara. The remaining Residencies would follow later in the 1890s.

197 Fokkens, *Eindresumé* I, part 1, 6-8. According to Fokkens, Banten, Priangan and Karawang, Indramayu and Bawean knew individual land tenure (*sawah pusaka*) and personal workability, the rest of Java did not. Rights to *sawah pusaka* according to Fokkens indicated full corvée liability, while rights to *sawah desa* obliged only the *sikep* to perform corvée services, regardless of any land-rotation schemes. See *ibid.*, I, part 1, 1-2, and Fokkens, *Bijdrage tot de Kennis*, II, 14-15.

he claimed, covered all varieties in Java.¹⁹⁸ So in essence his report legitimized adherence to principles already in use, just labelled in novel terms.

Among the most burdensome services Fokkens identified were those levied for road construction and maintenance. These involved heavy labour, such as collecting gravel for road-paving, and took place at irregular intervals and their burden was spread by distributing sections of roads among *desa* groups.¹⁹⁹ Nonetheless, due to poor organization and supervision, their burden had an unequal impact on individuals. For instance, when labourers did not turn up, arrived too late or worked slowly, they “disadvantaged others.”²⁰⁰ Moreover, *desa* in close proximity to roads or riverbanks (for gravel collection) were more likely to be subjected to road services than other *desa*.²⁰¹ In 1889, a survey in Priangan demonstrated how this caused unfair distribution of the corvée burden among villages in the same district.²⁰² But problematically, whenever such a survey was carried out, *desa* chiefs, knowing they were monitored, administered more meticulously than usual or relieved a number of peasants of their performance services, to be made up for later by an increase in the use of corvée. This way, some officials argued, surveying and experimenting with corvée services always led to an increase.²⁰³

Fokkens suggested redistributing the accumulated burden of road services within districts among *desa*, and burden each *desa* with a particular type of service to establish some degree of specialization and efficiency.²⁰⁴ Thus he ignored all of the existing redistribution schemes, individual rights and local principles that corvée was locally determined. His rigidity in establishing *desa* encompassing equity, mirrored the colonial government's choice of ignoring individual wealth and the ability to pay, in favour of

198 Fokkens, *Eindresumé I*, part 1, 1-5.

199 Also known as *golongan*, which originally were ‘services branches’ or groups in the *kraton* (palace) of the *Sunan*. See Van den Haspel, *Overzicht in Overleg*, 64.

200 Koeboes, “Proef Genomen in Betrekking tot het Onderhoud der Wegen in Heerendienst”, *TBB* 2 (1889), 149-174: 151-155. Such ‘fiscal free-riding’, the social cost imposed upon others by not paying taxes, imposes an inherent challenge to the principle of social equality that all modern tax systems seek to pursue (so seeking social equality is inherent to modern taxes not [only] as an agreement between state and society, but also among cooperating individuals adhering to that state). This can be contextualized in both terms of reciprocity and social-contract theory. See H. Gribnau, “Belastingen, Ethiek en Waarden: Een Weerbarstig Driespan”, *NTFR (Nederlands Tijdschrift voor Fiscaal Recht)* 18:11 (2017), 1-7; H. Gribnau, “Belastingen als Olifant”, *NTFR* 17:8 (2016), 1-5.

201 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 23-24; Handelingen Tweede Kamer 1905-1906, 12^e vergadering, 24-11-1905, herein: Van Deventer, pp. 3-4. Lack of enthusiasm for the collection of gravel in corvée service was considered a cause of the poor condition of many roads. J.P.W. Houtman, “Over het Walsen der Heerendienstwegen”, *TBB* 22 (1902), 249-259; J.P.W. Houtman, “Over den Invloed van Eenige Factoren op het Verbruik van Verhardingsmateriaal voor Grint- en Steenslagwegen”, *TBB* 22 (1902), 449-455.

202 Koeboes, “Proef”, 164-170.

203 B., “Heerendiensten op Java”, 203-209: 204-207.

204 Fokkens, *De Controleur op Java en Madoera II: Belastingen*, 16. This was not uncommon in the case of cultivation services, See Elson, *Village Java*, 136-137, 140-142.

making more persons liable and redistributing the corvée burden over as many shoulders as possible. The Dutch did not allow local social differences to endanger the equal spread of the tax burden. Put simply, adhering to locally specific principles of corvée, as ordained in 1854, clashed with the quest for theoretical equity among taxpayers across the archipelago. Unification automatically violated specificity. Kuneman realized this and advised the redistribution of corvée labour according to local institutions and principles.²⁰⁵ But Fokkens, convinced of his task to improve equity and welfare-redistribution, designed new, meticulous redistribution systems for all Residencies. While he claimed to root corvée labour in local *adat* principles, he in fact rewrote them, ensuring the resultant corvée-ordinances were attuned to one another.

Fokkens most important advice was to abolish and redistribute corvée by using locally raised head taxes to fund free wage labourers, in order to diminish the corvée demand, and after 1893, this did become standard government policy.²⁰⁶ However, levying taxes was more arduous than demanding services. With the head tax payment threshold set at 50 guilders, many peasants made sure to report incomes below this threshold, and so to remain untaxable. Village officials deliberately under-assessed the number of taxable peasants to their own benefit.²⁰⁷ Moreover, much to Fokkens' annoyance, local head tax revenues were increasingly absorbed in the central treasury, rather than being used to suppress local use of corvée.²⁰⁸ This was because head taxes in fact expressed the monetary value of corvée, showing its inequality across Java much more clearly (see table 4.1 and 4.2). And since money was transferred more easily across Residencies than labour, head taxes became appealing instruments in the redistribution of the corvée burden across Java, preventing 'undesired migration' caused by unequal distribution of the tax burden.²⁰⁹ This way, rather than locally diminishing the corvée burden, head taxes were used to coordinate a gradual, central relocation of the corvée burden across Java. As such, the Residency with the weakest base for monetary tax and highest usage of corvée, determined the persistence of corvée labour across Java.

205 ANRI AS GB MGS 3808, herein: RvI 23-4-1892: DirBB to GG, 12-4-1892.

206 Stbl. 1893 n68 (art. 1). This ordinance specified that the head tax revenue should at least equal the costs or budget necessary to fulfil abolished corvée services. See NA MinKol 1850-1900 4582, Vb. 10-6-1892 n37, herein: Vb.; Stbl. 1893 n68 art. 1. Kuneman and Holle had also urged to spend head tax revenue where it had been levied to keep the 'surplus of labour' within the *desa* it was produced.

207 NA MinKol 1850-1900 4596, Vb. 21-7-1892 n22, herein: Vb. and 'RvS to Koninging Weduwe, 12-7-1892.'

208 Fokkens, *Eindresumé* III (1903), part 1, 1903-1904. See also F. Fokkens, *De Afschaffing van Heerendiensten in de Memorie van Antwoord Betreffende de Ontwerp-Indische Begrooting van 1913* ('s-Gravenhage: s.n., 1912), 4-5; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 16-17, 20.

209 NA MinKol 1850-1900 4312, Vb. 5-11-1889 n22, herein: Vb. and 'Nota A2, heerendiensten in Kedoe'.

Bureaucracy and centralization

Inter-Residential alignment, therefore, became imperative. Whenever Residents abolished some form of *corvée* without consultation with the Governor-General, they faced a severe reprimand. A fascinating example of this is the case of P. Stijhoff, Resident of Semarang (1900-1904). In 1900, Sijthoff abolished a set of specific services in exchange for an annual head tax without consulting Batavia first. Unfortunately, he misjudged the costs of the labour projects that this head tax had to fund, resulting in budget deficits.²¹⁰ Sijthoff had promised the population full reduction of *corvée* services, but because of these deficits he was forced to levy them anyway.²¹¹ This alarmed 'Head Inspector for Cultivation' H.J.W. van Lawick van Pabst, who accused Sijthoff of ill-considered governance, concealing an experimental policy from Batavia, lying to the government, meddling with *corvée* services and deceiving the population.²¹² Even though Sijthoff had cooperated with district chiefs, who agreed to reduce the *corvée* services in exchange for an incidentally levied extra head tax²¹³, the fact that Sijthoff had taken the initiative without the permission of the Governor-General was sufficient reason to have his new regulation withdrawn. In fact, Van Lawick van Pabst admitted that that 'corvée circumstances' in Semarang had generally improved, much to "popular satisfaction", after Sijthoff's changes, but nonetheless recommended that Sijthoff be replaced.²¹⁴ The *Raad van Indië* ruled that Sijthoff had been motivated by what he thought was best for the population – and therefore should not be fired – but had severely exceeded his authority nonetheless.²¹⁵ Although *corvée* and head tax regulations were designed locally, in order to be effected they required the approval and ratification of Governor-General, Minister of Colonies and the King, in the form of an ordinance. Sijthoff remarked that Batavia's procedures only obstructed him from modifying the *corvée* burden.²¹⁶ However, by skipping the crucial step of acquiring the requisite signatures and awaiting an ordinance, he compromised the validity of his

210 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: RvI 27-8-1900, Res. Semarang to GG, 30-10-1899, DirBB 18-8-1899, Res. Semarang to GG 8-4-1899, 'Over de conversie der HD in Semarang in vrijen arbeid', DirBB, 19-6-1900 and DirBB to GG, 29-11-1900, Res. Semarang to DirBB, 16-2-1900.

211 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: DirBB to GG, 29-11-1900: 'Rapport HIC 'over HD in Semarang (Onderzoek Resultaat en Advies).'

212 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: DirBB to GG, 29-11-1900: Rapport HIC over HD in Semarang; HIC to GG, 31-10-1900 and HIC to GG, 24-12-1900.

213 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: Res. Semarang to DirBB, 16-2-1900. The predecessor of van Lawick van Pabst in fact called this "the only way to abolish all *corvée* services" as they stimulated "further conviction of the favourability of a small sum of money over the continues plague of *corvée*." (HIC to DirBB, 16-3-1900 in *ibid.*)

214 ANRI AS GB Besl. 826, herein: MGS 12-12-1900: 'Nota afkoop van Heerendiensten in Semarang.'

215 ANRI AS GB Besl. 826, herein: Besluit 25-4-1901, RvI 15-3-1901.

216 ANRI AS GB Besl. 826, herein: Besluit 25-4-1901, Res. Semarang to GG, 19-1-1901.

plan which, according to colonial-bureaucratic logic, had to be revoked. His self-opinionated irreverence was not tolerated in Batavia's larger order of centrally-coordinated, unified progress, and a head tax was not introduced in Semarang until 1914.²¹⁷

Sijthoff's case is not exceptional. 25 years earlier, Resident A. Pruijs van der Hoeven of Palembang (in office 1873-1879), autonomously abolished specific transportation services in his province. Promptly, even though the regulation was lauded as having positive effects, he was seriously reprimanded for not consulting the Governor-General.²¹⁸



Figure 4.3. Resident P. Sijthoff of Semarang, c. 1904.

Source: KITLV 2603 / E. Breton de Nijs, *Tempo doelo: fotografische documenten uit het oude Indie, 1870-1914* (Amsterdam: Querido, 1960), 115.

- 217 That year, a central head tax ordinance for Java was adopted (Stbl. 1914 n313). Van Lawick van Pabst and Hasselman were ordered to investigate the reintroduction of head taxes in Semarang. They suggested to democratize the choice for buying off corvée: in case of a 75% majority within the *desa* in favour of monetary tax, head taxes would be implemented. The Director of the Justice Department intervened in this plan, fearing it would cause conflict among villagers and the possibility of a minority (of 26%) of villagers blocking the potential of effective monetary taxation – or, conversely, as Minister of colonies Van Asch van Wijck pointed out, the potential harm of a quarter of the village getting “punished with monetary tax which they might not be able to pay.” ANRI AS GB Besl. 1261, herein: MGS 19-1-1903: RvI 20-10-1902, DirJus to GG, 15-6-1902.
- 218 NA MinKol 1850-1900 2866, Vb. 8-3-1876 n70, herein: Vb., GG to MinKol, 16-11-1875, ‘Rapport Res. Palembang and besl. GG and correspondence: Extract Besl. GG, 16-11-1875 n9, Res. Palembang to GG, Dir BB to GG, Res. Palembang to DirBB, 13-7-1875, 1e Gov. Sec. to RvI 5-10-1875, ‘Afschrift Rapport, voorstel’ Res. Palembang to GG, 13-7-1875, RvI 23-6-1875. Article 55 of the Government Regulation of 1854 already posed that “protection of the indigenous population against arbitrary actions by anyone, at any time, was one of the weightiest of the Governor-General’s obligations.” See Elson, *Village Java*, 130.

Such cases tell a lot about the relations between the complex world of local officials demanding decisive action and the tardy order of the central state which, in the minds of contemporary supreme officials, was of course only as tardy as it needed to be to retain centralized authority.

The pertinacity of corvée

As such, corvée services remained central to colonial tax policy. In 1902, the head tax was disconnected from the local monetary value of corvée (or its 'buy-off' sum), much to Fokkens' frustration. Indirectly, he claimed, corvée labourers paid for the abolishment of services themselves.²¹⁹ The head tax basically became a tax for 'not performing services', levied on top of, rather than as, a replacement of corvée, which kept providing an addictive source of cheap labour supply to meet the demands of the colonial state for infrastructural development.²²⁰ In the words of Gonggrijp:

"government corvée is required to provide for all possible needs of the government and its servants [...] promoted to satisfy their whims, vanity, desires and ambitions."²²¹

Often, scarcity of free labour was invoked, to legitimize the use of corvée labourers.²²² Government engineers actually preferred free coolies, who were skilled and were paid for their work, over corvée labourers²²³, and large scale indentured labour and free wage labour rose in importance, in and outside Java, around 1900.²²⁴ Yet, while the number of days of

219 Fokkens, *De Afschaffing van Heerendiensten*, 5-6.

220 In Cirebon for example, expansion of the sugar industry in the 1880s led to greater investments in infrastructure and irrigation, all in constructed by use of corvée service. Breman, *Koloniaal Profijt*, 104-107; Elson, *Village Java*, 16-17, 84-85.

221 Gonggrijp, *Schets eener Economische Geschiedenis*, 40.

222 In 1890 a regulation passed that allowed use of corvée labourers only in case 'not enough coolies were available', insufficient availability of coolies was persistently reported by Residents to be more problematic than budget deficits. See NA MinKol 1850-1900 3575, Vb. 24-10-1882 n3, herein: Vb.; NA MinKol 1850-1900 3970, Vb. 12-7-1886 n3, herein: GG to MinKol, 22-5-1886, DirBB to GG 27-2-1886 and DirBOW to GG, 13-2-1886; NA MinKol 1850-1900 4170, Vb. 10-7-1888 n17, herein: GG to MinKol, 22-3-1888, Res. Cirebon to GG, 4-1-1888, Res. Karawang to GG, 19-1-1888, Res. Kediri to GG, 7-2-1888, Res. Madura to GG, 1-2-1888 and Res. Banyumas to GG, 15-1-1888.

223 Specifically confined to construction, repairs and maintenance of roads and bridges, occupying guardhouses, guarding waterworks, and transporting troops. See Stbl. 1890 n248; Boomgaard, *Children*, 56.

224 Badan Perpustakaan dan Kearsipan Jawa Barat (*Provincial Library and Archives of West Java*, BPKJB), BOW Archives 11, herein: DirBOW Besl. 26-5-1924, DirBOW, 21-12-1922 and Res. Batavia to DirBOW, 6-1-1913; BPKJB BOW Archives 52, 53 and 55, herein: 'Begroting Kosten tot vordering langs respectievelijk Kali Kendal, van desa Singapaduu tot desa Trumpu tot behoud van de Desa langs lopende Herendienst weg, 1910'. See also R.E. Elson, "Sugar Factory Workers and the Emergence of 'Free Labour' in Nineteenth-Century Java", *MdAS* (1986), 139-174;

performed corvée labour declined from 26.4 to 20.6 million days, the number of liable persons grew from 9.6 to 11.1 million, between 1886 and 1895.²²⁵ Corvée labour became less efficient and less productive than free labour, but provided such easy access to the Javanese labour market, that its use persisted anyway.

Furthermore, new corvée ordinances dramatically overestimated the administrative capacity of local officials to supervise and control *desa* administrations. The head tax ordinance of 1893, for instance, reads that “the assessment is one guilder, multiplied by the number of corvée-liable persons settled in one *desa*”, is to be collected by the *desa* chief, for the usual 8% collectors wage.²²⁶ As a result, the main concern of a *desa* chief was not to tax all with the mandatory annual guilder, but rather to ensure the collection of sufficient revenue representative of the number of liable persons.²²⁷ Officially, all liable villagers were to be accounted for in the *desa* tax registers, but these were filled out by the *desa* chiefs themselves, as were population censuses and other village surveys.²²⁸ This motivated chiefs to under-report and overtax. As the government fully relied on *desa* chiefs for its administrative practice, these chiefs controlled who were registered as taxpayers and who were not, and determined how taxes and services were distributed. As put by a Leiden professor, L.W.C. van den Berg:

“the only true, and in fact powerful guarantee [...] against arbitrariness in the redistribution of corvée services depended, not on the [Colonial] State Gazette, but on the solidarity among community members and their relations.”²²⁹

Meanwhile, small groups of government supported *desa* elites, consisting of richer peasants, had gained much greater avail over land and labour. This invested them with the power to reallocate the tax burden to larger groups of less fortunate peasants, without limit.²³⁰ These people, lacking the

225 Van Rossum, *The Carceral Colony*, 74.

226 Stbl. 1893 n68, art.3 and 6. This was repeated in the ‘Instruction Manual for Civil Servants in Java and Madura’ of 1922: Departement van het Binnenlandsch Bestuur, *Handleiding ten Dienste van de Indische Bestuursambtenaren op Java en Madoera*, no. 2/BB: Hoofdingeld (Weltevreden: ‘s Landsdrukkerij, 1918) 10-14, 28-30: art.3a.

227 Van den Berg, *Het Inlandsche Gemeentewezen*, 101.

228 *Handleiding* 2/BB, 32-36; The regulations of Stbl. 1906 n455 decentralized the drafting of registers and assessments and made this the responsibility of ‘the presidents of the local assessment committees’, i.e. the local district officials, in cooperation with the village chiefs.

229 Van den Berg, *Het Inlandsche Gemeentewezen*, 103-104. L.W.C. van den Berg was an Orientalist scholar in Leiden who also served as a government advisor for some years.

230 On average, *desa* elites owned up to 20% of the lands by the later nineteenth century. Hüsken, *Een Dorp op Java*, 34-42; F.A.M. Hüsken and B. White, “Java: Social Differentiation, Food production, and Agrarian Control”, in G. Hart, A. Turton, and B. Fegan (eds.), *Agrarian Transformations: Local Processes and the State in Southeast Asia* (Berkeley: University of California Press, 1989), 234-265.

potential to earn money, favoured *corvée* services over paying taxes.²³¹ They deployed various strategies of resistance, by evading population counts, underreporting the number of family or household members or reporting young men in the category of underaged, untaxable boys.²³² Censuses of taxable people, organized every five years following the quinquennial revision of *corvée*, were likely to show a downward bias as a result of such strategies.²³³

Additionally, the pressure to reduce labour services encouraged many *controleurs* to under-assess the services they actually levied, for instance, by ignoring the long walking distances between the labour locations and residences of *corvée* labourers. In fact, this was a burdensome part of *corvée* labour that, formally, had to be included in labour time. They were also inclined to call to service only those that lived nearby the work location, thereby disturbing the attempted policy of redistributing as many services over as many villages, as possible.²³⁴

Hence, the changes brought by Fokkens' investigation should not be judged by its socio-economic impact, but rather by the administrative reinterpretation it offered of the function of *corvée* labour. By reorganizing *corvée* services on paper, Fokkens' reports enabled not only their abolition but also their continuation. In theory, in almost all Residencies, heavy maintenance services on culverts and bridges were abolished²³⁵, and the maximum amount of service was reduced to 36 days.²³⁶ However, across Java, more than 50 years after the government regulation of 1854 that stipulated gradual abolition, forced labour was still widely used. One of the more prominent causes of this was that various *corvée* services, formally abolished, returned as *desa* services.

Defining and defying desa services

Desa services took place in the same space as other *corvée* services. They were different in nature, as they were executed in service of the *desa* community instead of some aristocratic overlord or the state, but villagers themselves experienced little difference between *corvée* and *desa* services.

231 M. Hoadley and N. Hatti, "Revenue Nodes in South India and Central Java" (Lund Papers in Economic History, Development Economics No. 2017:169, Lund: Lund University, Department of Economic History, 2017), 21.

232 Nitisastro, *Population Trends*, 45, 49, 51-53.

233 Ibid., 57-58.

234 ANRI AS GB TGA 6938, herein: MGS, 13-8-1915: DirBB to GG, 28-6-1915.

235 C.J. Hasselman, "Een Onverdiend Vonnis over de Gewestelijke Heerendienstregelingen van Java en Madoera", *TBB* 22 (1902), 503-518: 515-516.

236 Ibid., 509; KV 1901, 'Bijlage H.' On 'privately owned estates' (*particuliere landerijen*), that fell outside of the scope of unified tax policy, *corvée* services were still levied at the maximum amount of 52 days in 1902. Peasants on these lands worked in service of Chinese or European entrepreneurs that had almost unlimited control over its local cultivators, See KV 1902, 166; Stbl. 1902 n35.

The latter increased in importance as the government started to actively diminish other forms of corvée.²³⁷ Originally, they comprised a variety of regionally specific services. In Central Java, for instance, they included *blablag* (maintenance of *desa* roads, dams and bridges) patrolling (*ronde desa*) and local *gugur gungung* (emergency-aid and repairs) services. *Blablag* services were traditionally performed by *kuli kenceng*, and the other services by *indung pekerjaan*, but during the nineteenth century these distinctions blurred.²³⁸ *Desa* services were generally thought of as more democratic because *desa* administrations were elected²³⁹, but not all officials were convinced of their value.²⁴⁰ By the time of Fokkens' investigation, *desa* services were largely an imitation of government corvée services on the village level, performed for the *desa* chiefs (as mini-lords) and administrations (as a mini-state).²⁴¹ Many *desa* chiefs levied their own, local *pancen* services and these continued to be levied because the government formally refrained from intervening in *desa* politics. *Desa* heads held no rights to *pancen* themselves, but they were granted these from their overlords as a reward for their cooperation. This enabled chiefs to demand the assistance of villagers in maintaining their houses and lands²⁴², collecting firewood and water (*gamel* services), and accompanying them on tours (*gundal* services).²⁴³ The government hoped that such practices would terminate following the abolition of *pancen* in 1882, but many *desa* chiefs used their influence to keep demanding *pancen* as a general form of *desa* service. The informal labour economy of 'illegal' *desa* services started overshadowing that of other labour services. Fokkens' report includes a detailed overview

237 S.M.P. Tjondronegoro, *Social Organization and Planned Development in Rural Java: A Study of the Organizational Phenomenon in Kecamatan Cibadak, West Java, and Kecamatan Kendal, Central Java* (Singapore/Oxford: ISEAAS/Oxford University Press, 1984), 11-12.

238 Van den Haspel, *Overwicht in Overleg*, 7.

239 In precolonial times the offices of *patuh* and village chief were indeed awarded or elected. The Dutch made these offices inheritable to create reliable rural dynasties which they could use. Thereby they took away political competition in access to economic resources. Hasselman, *Eindverslag*, 2.

240 Director of Interior Administration J.M. van Vleuten (in office 1885-1889), for instance, claimed that *desa* services had no legal-traditional base at all, and were rather an abusive colonial invention used to consolidate the ties between *desa* chiefs, communities and lands. Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 218-221, 224-225.

241 Fokkens, *Eindresumé II*, part 1, 1901, 1904, 1912-1915.

242 *Kunduran* and *sambatan* services; communal shared labour, exchanged in service of each other. See Aass, *Chayanov and Java*, 40.

243 F. Fokkens, "Onze Naaste Plicht ten Aanzien van de Inlandsche Bevolking op Java en daar Buiten, naar Aanleiding der Indische Begroting voor 1903" ('s-Gravenhage: s.n., 1902). Usually, *pancen* for the *desa* chief were performed by rotating shifts of peasants for three subsequent days. *Desa* chiefs without entitlement to *pancen* were entitled to *anggunan*, service performance by permanently appointed (usually wealthy) villagers who in return were (partially) exempted from other corvée duties. 'Buy-off' of these services generated an extra source of income for the village chiefs. Fokkens, *Eindresumé II*, part 1, 5.

of the various *desa* services in use which he claimed were experienced as much heavier, than other forms of corvée.²⁴⁴

Comparing Fokkens' report to that of Hasselman, published in 1902, it becomes clear that few people agreed upon the terms and types of the services levied. Some officials interpreted them as crucial community work, others saw them as a favour awarded to local chiefs to ensure their loyalty and restrain the costs of colonial administration.²⁴⁵ Fokkens believed that *desa* services were individually awarded and coordinated by chiefs. Hasselman claimed that families were communally responsible for performing them and sharing in their burden without much chiefly intervention.²⁴⁶ He believed that they were a proto-capitalist form of reciprocity within self-regulating communities, not to be meddled with by a profit-oriented state. Precisely this confusion allowed for the continuation of corvée as *desa* services. Chiefs simply tailored various services to their own needs, using the absence of proper regulation and Dutch ignorance about local entitlements, to their own advantage.²⁴⁷ No one really knew which *desa* services served who's interest or were levied to what end.²⁴⁸ Hasselman claimed that as they were of immediate local benefit, they were more eagerly performed than other services.²⁴⁹ Such local impetus, he argued, did not require an intervention by the government.²⁵⁰ As such, he skilfully legitimized the policy already in place.

Hasselman, a seasoned and widely-quoted colonial investigator, had in fact participated in Fokkens' corvée investigation as *controleur* in Semarang, but was much more conservative than Fokkens.²⁵¹ The Javanese, in Hasselman's opinion, had "lower material aspirations" than "Westerners, who would see the requirement to perform of services to the state as a violation of personal freedom", and as Javanese peasants "used their spare time unproductively anyway", they would "take performance of personal services much more lightly."²⁵² This provoked much agitation among contemporary ethicists. The famous journalist P. Brooshooft, worried that Hasselman's "elegant reports" would "rock the government to sleep"; his advice "gave the government [...] ammunition eagerly grabbed to avert the

244 Fokkens, *Eindresumé* II, part 1, 4-5, 8.

245 Ibid., 2-4, 4-5.

246 See Hasselman, *Eindverslag*, 76-77-95.

247 Ernst, "Afschaffing of Afkoopbaarstelling", 1448-1451.

248 Ibid., 4-10, 85.

249 Hasselman, *Eindverslag*, 73, 109-110.

250 Ibid., 12-13, 15, 36, 41, 42, 43, 46-51, 51-56, 66-73, 112.

251 Both his father and uncle had had long administrative-political colonial careers, and expressed rather negative views on the labour ethics and socio-political morality of the Javanese, which Hasselman junior eagerly adopted, see H.W. van den Doel, "Hasselman, Catharinus Johannes (1861-1944)", in: *Biografisch Woordenboek van Nederland* (<http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn4/hasselm>; consulted on 14-11-2019).

252 Hasselman, *Eindverslag*, 73.

costly revision of one of the most rotten elements of *desa* life.”²⁵³ Fokkens obviously disagreed with Hasselman, and was in fact rather indignant that the *desa*-service investigation had been ordered in the first place, claiming his investigation had already unveiled most of the facts but had been ignored by the government.²⁵⁴ “Abstinence policy”, he claimed, had corrupted *desa* elites and richer (landholding) peasants, who were ‘traditionally’ responsible for organizing public security and redistribution of labour. *Desa* heads always found ways to continue demanding labour, so abolition of specific services frequently necessitated or led to expansion of others. In Buitenzorg, for example, the abolition of guardhouse occupation services caused an increase in patrolling services.²⁵⁵ Fokkens calculated that this way, excessive use of *desa* services increased the average number of services actually levied, by to up to 50 days per person annually.²⁵⁶

Without a properly tax-funded local administration and policing services, villagers patrolled the villages themselves at night (*ronda/ronde* or *patrol desa*), making Java of the early 1900s still very much a “night-watchers state in the most literal sense.”²⁵⁷ So village security, policing and also physical maintenance of the village, manning the fire brigade and mail delivery²⁵⁸ were all organized, not by using tax money, but carried out by villagers themselves using variations on these *patrol* or *ronde desa* services, reflecting the absence of a properly functioning fiscal state.²⁵⁹ Diminishing *desa* services would not only necessitate alternative remunerations for the *desa* elites, to ensure their continued cooperation, but also a full reinvention of how villages worked. Hasselman suggested merging *desa* (as happened on Ambon) to help redistributing services across provinces.²⁶⁰

253 P. Brooshooft, “Links en Rechts: De Druk der Dessadiensten”, *De Locomotief*, 29-9-1906.

254 Fokkens, “Onze Naaste Plicht”, 38-40.

255 ANRI AS GB Besl. 898, herein: Besl. 4-2-1912, Besl. 21-5-1901: RvI 17-5-1901; MGS 8-6-1901, HIC to DirBB, 6-5-1901.

256 Fokkens, *De Afschaffing van Heerendiensten*, 9-10.

257 Breman, *Koloniaal Profijt*, 133. These services were called *ronde* or *patrol desa* also used to check on the guard house occupants, performed in shifts and under supervision of a *desa* chief. These security services were repeated on the district level, as *ronda galong* (patrolling between *desa*), also known as *ronda monco-lima* or *moncopat*, referring to specific clusters of villages, See Fokkens, *Eindresumé II*, part 1, 8-9, 10; M. Bloembergen, *De Geschiedenis van de Politie in Nederlands-Indië: Uit Zorg en Angst* (Amsterdam/Leiden: Boom/KITLV Uitgeverij, 2009), 40-41; Tjondronegoro, *Social Organization and Planned Development*, 82; Fokkens, *Eindresumé II*, part 1, 5, 6-8.

258 Fokkens, *Eindresumé II*, part 1, 9-10; Bloembergen, *De Geschiedenis van de Politie*, 58-60. Specific village or districts became specialized in one particular form of *ronde* or *patrol*, depending on their proximity to objects to which these specific services were allocated, for instance railway crossings (*patrol spor*), fire extinguishing installations (*ronda pompa*) or government warehouses or gardens (for instance *patrol kopi* on coffee fields). Under the *Sunan*, this was quite similar; many villages in Central Java had become specialized in the delivery of specific goods, see Moertono, “Dulu, Kedudukan Wajib Pajak itu Terhormat”, 59-62: 59.

259 Fokkens, *Eindresumé II*, part 1, 3. *ibid.*, II, part 1, 11-15.

260 Hasselman, *Eindverslag*, 76, 82-89, 95, 104-107; Van Niel, *Java under the Cultivation System*, 79.

But decades of village-centralization and the elevation of spokespersons and middlemen had shaped a powerful ruling elite unwilling to change. Thus, the government emphasized the power of the *desa* chiefs once more, in 1906, by reaffirming their exclusive authority to redistribute *desa* services.²⁶¹

'Buying-off' of *desa* services remained unpopular.²⁶² Fokkens' advice was to at least diminish those services that were of little popular interest – such as planting 'shadow trees' alongside inter-provincial roads.²⁶³ Some of these services, such as police services for guarding sugar fields in 1892, were indeed prohibited.²⁶⁴ Fokkens claimed that a total of 15 million days' worth of corvée and *desa* services had been theoretically abolished as a result of his work. But the total amount of *desa* services levied, in fact, kept increasing. In 1901, an overwhelming estimated amount of 200 million days of *desa* services (versus 25 million days of corvée services) was still levied annually.²⁶⁵

Rather than setting in motion actual change, colonial investigation programs were used to legitimize and continue policies already in place. Contrary to Fokkens' intentions, a more complete understanding of the principles and practices of local corvée, actually furnished its further exploitation. Hasselman's report provided direct, welcome support to the colonial government's unwillingness to acknowledge that in order to curtail the use of services, the *desa* and its ruling elites had to be completely reformed. As such, both reports further legitimized and added to the paper-reality that the colonial government continued pretending its policies were welfare-oriented, while in practice continued exploiting Indonesia's labour reserve on an ever-increasing scale.

The head tax

The idea that services benefited local populations had been kept alive by Hasselman, and was eagerly adopted by the conservative Minister of Colonies J.H. de Waal Malefijt (in office 1909-1913). De Waal Malefijt had never been to the Indies, and only knew of the colony from parliamentary dossiers.²⁶⁶ Hence, rather than sympathizing with popular needs, he prioritized satisfying the unsatiable hunger for labour, caused by 'ethical' infra-

261 Stbl. 1906 n83.

262 Fokkens, *Eindresumé* II, part 1, 15-16. It was only regulated for *pancen* and *anggulan* services and costed between 1.50 to 7.50 guilders or a fixed amount of *padi*.

263 Ibid., II, part 1, 1-5.

264 Bloembergen, *De Geschiedenis van de Politie*, 120.

265 ANRI AS GB Besl. 826, herein: MGS 25-4-1901, DirBB to GG. 26-1-1901.

266 A.Th. van Deursen, 'Waal Malefijt, Jan Hendrik de (1852-1931)', in *Biografisch Woordenboek van Nederland*. (<http://resources.huygens.knaw.nl/bwn1880-2000/BWN/lemmata/bwn3/waalmalefijt>, consulted on 15-11-2019).

structural and irrigation projects.²⁶⁷ He believed that corvée labour served both the moral and physical resurrection of indigenous society through the local organization of the construction of irrigation networks and infrastructure, the costs of which he wanted to be borne locally, and not by the government.²⁶⁸ Such ideas kept being used to justify excessive use of corvée.

In 1914, officials C. Lulofs and E.B. Kielstra, for instance, dusted off the old argument that the peasant economy revolved around subsistence instead of making a profit, and that as such, they were more suitable for performing coerced labour, than paying using monetary taxes.²⁶⁹ In Batavia, such conservative views were “no longer appropriate in the context of current policy, nor compatible with ambitions of socio-economic evolution”, as the *Raad van Indië* had written in 1911.²⁷⁰ In 1913, the queen announced that the government hoped “to abolish the last remaining corvée duties in Java and Madura.”²⁷¹ This solid deadline was imposed by De Waal Malefijt’s successor, Th.B. Pleyte (1913-1915), an ardent ethicist who had worked in Indonesia as a lawyer and partner of Van Deventer.²⁷² In 1914, a collection of ‘unexceptional’ government corvée services (for maintenance and repairs of roads and irrigation and waterworks and collection and transport of gravel) were replaced with head taxes, and the amount of services to be maximally levied was reduced to no more than five days.²⁷³ In Java, the

267 ANRI AS GB Besl. 898, herein: Besl. 4-2-1912, ‘Het denkbeeld van opheffing van Heeren en Dessa diensten te Java’, MGS, 4-2-1902. See also: Handelingen Tweede Kamer 1905-1906, 12^e vergadering, 24-11-1905, herein: Van Deventer, 3-4; Van C.Th. van Deventer, “Het Pijnlijke Kwartier”, *De Gids* 78 (1914), 254-265; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 23-29.

268 ANRI AS GB TGA 10649, herein: Besl. 17-4-1912: AS 15-7-1912, TGA 22414/12: MinKol to GG, 15-7-1912. De Waal Malefijt argued in that the construction of irrigation network raised land values to benefit of the peasants. Many of these works however were not constructed in corvée but in *desa* services. The irrigation works that were constructed in corvée services were usually only used to fertilize cash crop plantations.

269 J.C. Kielstra and C. Lulofs. “Verplichte Diensten of Geldelijke Heffingen?” *TBB* 46 (1914), 28-44.

270 ANRI AS GB TGA 10649, herein: MGS 2-2-1912 n250: RvI 16-12-1911.

271 ‘Troonrede van 16 september 1913’ (via: <http://www.troonredes.nl/troonrede-van-16-september-1913/>, consulted on 5-6-2020); Fokkens, *De Afschaffing der Laatste Heerendiensten*, 3.

272 C. Fasseur, “Pleijte, Thomas Bastiaan (1864-1926)”, in *Biografisch Woordenboek van Nederland* (via: <http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn1/pleijte>, consulted on 5-6-2020).

273 Stbl. 1914 n101 and 313 and 1915 n21. Initially, this included only Residencies where labour servants were defined as owners of arable land: Banten, Cirebon, Pekalongan, Semarang, Rembang and the district of Karawang in Batavia, followed a year later by Pasuruan, Kediri, Madiun, Besuki, Surabaya and Madura. Exceptions were maintained for civil servants, *desa* chiefs, military personnel, retired officials and, widows of all these persons, and people working and living on lands owned by a business. Some parts of Cirebon, Semarang and Pekalongan, where the corvée duty still was considered to rest on landholding, the head tax was levied as a surtax to the land rent. In case of emergency, the Governor-General was still allowed to levy these services when deemed necessary.

total average number of levied services per person decreased from 52 to about 10 days of work, between 1863 and 1913.²⁷⁴

In Java, after 1914, the number of people subjected to monetary taxes matched the number subjected to coerced labour. *Corvée* labourers were substituted to some extent with coolies and convicts for infrastructure projects, breeding an integrated system of *corvée* and convict labour crossing Java and the ‘Outer Territories.’²⁷⁵ However, the head tax repeated the theoretical incongruencies of the *corvée* services it replaced, and found little resonance in the experience of colonial taxpayers, many of whom considered taxes and labour services unrelated obligations. Contrary to land rent and income taxes, *corvée* was often seen as a social obligation in Java, as emphasized at the beginning of this chapter. Simultaneously, the conflict between establishing an encompassing equality of the tax burden over the whole island and levying tax in accordance with local circumstances, had never been resolved. Thus, the head tax kept reflecting the unequal distribution of the *corvée* burden, levied at different rates in different regions following local socio-economic circumstances (see table 4.1). Finally, head taxes were structurally claimed to deliver insufficient revenue to fund the works previously performed in *corvée*.

Table 4.1. Comparison of head tax rates and revenue in various Residencies in Java.²⁷⁶

Residency	1913			1914		
	Head Tax rate in guilders	Number of liable persons	Calculated Head Tax revenue in guilders	Head Tax rate in guilders	Number of liable persons	Calculated Head Tax revenue in guilders
Banten	1	125,869	125,869	2.45	125,869	308,379.45
Batavia	1.65	54,598	90086.70	2.65	54,598	144,684.70
Cirebon	0.70	304,883	213,418.10	2.20	304,883	670,742.60
Pekalongan	1.15	262,237	301,572.55	2.30	262,237	603,145.10
Semarang	0.80	430,515	344,412	2.00	430,515	861,030
Rembang	1	29,010	29,010	2.00	29,010	58,020
		Total:	1,304,368.35		Total:	2,646001.85

274 Breman, *Control of Land and Labour*, 23; Fokkens, *De Afschaffing van Heerendiensten*, 3, 9-10.
275 As such, forced labour served as punishment while punishment was also used in case of non-compliance to tax-payment or performance of labour, leading to the somewhat burlesque situation where refusal of payment of tax, but also refusal of performance of coerced labour was theoretically punishable with coerced labour which these taxes intended to replace. Reid, “The Decline of Slavery”; Reid, *To Nation by Revolution*, 56-59; Rossum, *The Carceral Colony*, 66. From roughly the 1920s onward, planters moved away from unfree labour systems because of political resistance, decreasing rubber prices and an increase in less labour-consuming rubber production at the cost of other crops. See T.M. Li, “The Price of Un/Freedom: Indonesia’s Colonial and Contemporary Plantation Labor Regimes”, *Comparative Studies in Society and History* 59:2 (2017), 245-276. 2007, 255-256. See also Breman, *Taming the Coolie Beast*, 24.
276 ANRI AS GB Besl. 1941, herein: MGS, 10-9-1913: Nota DirBB, 14-6-1913; Stbl. 1914 n314.

Director of Interior Administration S. de Graaff (in office 1910-1916, and Minister of Colonies in 1919-1925) had proposed purposefully levying head taxes to directly fund road maintenance works for which *corvée* had been abolished²⁷⁷, much to the agitation of Director of Finances F.A. Liefrinck (1909-1914), who replied that:

“in a well-organized state, taxes are levied to benefit public funds, and through these government expenses are defrayed. Determining the purposes of revenue from tax in concomitant ordinances would inevitably cause hopeless chaos in financial administration.”²⁷⁸

Clearly, the colonial state was not yet that ‘well-organized.’ Head taxes were wielded locally not as a substitute tax unrelated to former labour duties, but to directly fund the infrastructural projects formerly performed in *corvée*, as was shown by De Graaff’s successor, D. Tollenaar (1916-1919).²⁷⁹

As demonstrated by the Tax Revision Commissions of the 1920s, under the allocated burden of income and head taxes, land rents and *desa* services, inequality and poverty among Javanese peasants increased. The bargaining position of those with less or smaller land rights had become much weaker than that of wealthier villagers who eagerly lobbied for exemption or ‘bought off’ their services.²⁸⁰ By 1926, about 40% of all *corvée* labourers in the whole colony ‘bought off’ their services.²⁸¹ One member of the Committee, Achmad Djajadiningrat (1886-1960), Regent of Batavia, ascribed the height of the tax burden not to any theoretical incongruencies or problems, but simply to the excessive and inflexible fiscal demands of the treasury.²⁸² The head tax was experienced as burdensome because its rates were generally high, having been doubled in 1914, after the abolition of various services. Additionally, its rates were inflexible. This had a deeply regressive effect as it ignored fluctuations in production levels and fell indifferently on the heads of richer and the less stable incomes of poorer peasants, causing a much heavier burden upon the latter in times of hardship.²⁸³ Poorer peasants had been able to negotiate and level out the burden

277 ANRI AS GB TGA 10649, herein: MGS 16-2-1910: DirBB to GG, 13-11-1909.

278 ANRI AS GB TGA 10649, herein: MGS 16-2-1910: DirFin to GG, 4-7-1910.

279 ANRI AS GB TGA 10649, herein: MGS 31-12-1910: DirBB to GG, 7-10-1910 and MGS 21-1-1911: RvI 31-12-1910; Fokkens, *Bijdrage tot de Kennis*, II, 135-136.

280 NA MinKol 1901-1953 OV 2161, Vb. 5-8-1920 n42, herein: DepFin to GG, 8-4-1920; Welles-tein, *Het Onderzoek*, 2.

281 Differentiating from about 30% in West Sumatra to about 50% in Aceh. See ANRI AS GB MGS 5052, herein: BGS, 20-3-1928, DirBB to GG, 6-3-1928, ‘nota.’

282 NA MinKol 1901-1953 OV 2737, Vb. 6-5-1925 n26, herein: ‘Nota over het Derde rapport van de Commissie [...], commentaar op enkele bevindingen van Djajadiningrat.’

283 This has also been demonstrated by Scott in the case of Burma and Vietnam, where similar head or ‘capitation’ taxes were levied by its respective colonial states. So, “The distinctiveness of colonial taxes lay not so much in the fact that they were higher but in the nature of those taxes and the blind ability rigor with which they were imposed.” Scott, *The Moral Economy*, 93, 108, 332 (quote).

of corvée performance in various ways, but under the fixed one guilder head taxes, this was much more difficult. Head taxes imposed the same burden upon all, presuming an equality within society that simply was not there, and the Tax Revision Commission was advised to withdraw them.²⁸⁴ According to Meijer Ranneft and Huender, they were

“falsely presumed to be an income tax [...] while in fact they taxed the ability to perform coolie labour [...], determined occasionally by being family chief²⁸⁵, by workability²⁸⁶, sometimes by house ownership²⁸⁷, [...] or ownership of land.”²⁸⁸

Meijer Ranneft and Huender argued *desa* chiefs kept collecting tax on an ad-hoc base using the number of taxable persons multiplied with the tax rate as quota, ignoring those who could not pay and overtaxing those who could. Assessments, they claimed, were ‘fictitious’, arbitrary and disunified.²⁸⁹ This way, Residents kept struggling to make sense of regional socio-economic diversity without endangering the potential for unification. Within the Residency of Batavia alone, for instance, head tax rates varied from 1.10 guilders in Buitenzorg and the Kepulauan Seribu (an island group in the Bay of Jakarta), to 2.90 guilders in Batavia City.²⁹⁰ Some small areas within Batavia had never known any labour services at all, but suddenly had to pay a head tax of 2.90 guilders – a rather large increase.²⁹¹

The head tax had become a completely illogical, unsatisfactory and disorganized form of taxation, disliked by politicians, officials and the peasantry for its arbitrariness and injustice. Its base as a replacement of coerced labour had become unclear, especially among younger generations who had little experience of forced labour.²⁹²

Like the Tax Revision Committee, Meijer Ranneft and Huender advised complete withdrawal of the head tax. They proposed the introduction of a workability tax for all indigenous peoples as an alternative.²⁹³ In light of this criticism, and aligned to the improvement of land rent and company tax payment, the head tax was finally abolished in 1927, symbolizing at least on paper the end of land and labour relations as the basis for taxation in Java.²⁹⁴

284 At the cost of 12 million guilders, to be compensated by increasing excises and import levies. NA MinKol 1901-1953 OV 2737, Vb. 6-5-1925 n26, herein: ‘Hoofd Landbouw’ to DirLb, 16-1-1925, ‘Hoofd centraal kantoor statistiek to DirLb, 21-1-1925’; NA MinKol 1901-1953 OV 2817, Vb. 18-2-1926 n51, herein ‘Verbaal.’

285 In the case of Banten.

286 In the case of West-Java Madura, Bawean and Banyuwangi.

287 In the case of East Java, Pasuruan, Besuki, South Surabaya and Rembang.

288 In the case of East Java, Central Java, Kediri, and Priangan. Meijer Ranneft and Huender, *Onderzoek naar den Belastingdruk*, 63-64, quote p. 64.

289 Ibid., 65-67.

290 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n17, herein: Res. Batavia to GG, 13-9-1924.

291 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n17, herein: DirBB to GG, 21-11-1924.

292 Soebekti, *Some Facets*, 11.

293 Ibid., 70-73.

294 Stbl. 1927 n152.

4.5 THE PERPETUATION OF A SHAMEFUL INSTITUTE

While by 1930, the 'corvée' problem seemed to be concluded in Java, in the 'Outer Territories', where corvée services had been introduced at a rapid pace, the debate had just begun.²⁹⁵ In absolute terms, colonial expansion had only increased the number of services levied. In many 'Outer Territories', they related even less to local social organization; corvée was clearly a cheap way to construct and maintain colonial infrastructure. Meanwhile, both within and outside the colony, awareness of the flagrant injustice it imposed, grew apace.

In 1930, the International Labour Organization (ILO) organized the Forced Labour Convention in Geneva to discuss the worldwide banishment of forced labour and slavery, in particular labour performed by indigenous people in colonial states.²⁹⁶ At the Convention, the Dutch envoy, L. Enthoven, was burdened with the impossible task of defending the 14 million annual forced labour services still performed in Indonesia. Expecting to meet with a "world of misunderstanding and ignorance", he devised a defence strategy in preparation for the conference in 1929, together with Director of Interior Administration W.P. Hillen (in office 1925-1929) focussing on hard data. Out of the 50 colonial powers at the time, eleven still used forced labour services. As only "the Netherlands was able to present reliable figures", Hillen advised to use this fact to ward off other powers that "joined in the critique of the Netherlands in order to distract attention from themselves."²⁹⁷

However, present at in Geneva as well was Haji Agus Salim (1884-1954), a prominent Indonesian nationalist and, as *Volksraad*-member, appointed advisor to the Dutch Trade Union. He delivered an impassionate plea against the excessive use and abuse of corvée labour by the Dutch, which found more eager ears among the representatives than the unconvincing and vapid Dutch justifications of corvée labour. Agus Salim exemplified a district in Palembang, in which he claimed the total amount of unremunerated days of labour amounted to 195 per year.²⁹⁸ Though probably exaggerated, the Dutch had to admit that in Palembang and elsewhere, more

295 A series of corvée ordinances was issued in 1912, for Jambi, Tapanuli, West Sumatra, Menado, Ambon, Timor, Bangka, and Biltion. See Stbl. 1912 n119, 504-508.

296 ANRI AS GB MGS 5052, herein: BGS, 20-3-1928, DirBB to GG, 6-3-1928 and 'nota.'

297 ANRI AS GB MGS 5052, herein: BGS 22-5-1928: DirBB to L. Enthoven, 11-3-1928, 'Bestuursconferentie 1928: Buitengewesten (eerste dag)', pp. 22-39.

298 ANRI AS GB TGA 8368, herein: DirBB to Res. Palembang, 4-9-1929. He drew this example from an article published in the journal he edited, *Fadjar Asia*, written by a certain Hambali bin Haji Ahjat: *Fadjar Asia*, 6-7-1929. See also S. Salam, *Hadji Agus Salim: Hidup dan Perjuangannya* (Djakarta: Djajamurni, 1961), 63.

services were levied than legally allowed.²⁹⁹ Moreover, the use of forced corvée labour had become in itself problematic and internationally frowned upon. The British, who had a permanent envoy at the Geneva Labour Office, pursued “full abolition of all forms of forced labour”, but the Dutch claimed that curtailing corvée labour would impair the economic development of Indonesia. Van Enthoven was ordered to negotiate a set of agreements “not too onerous” to allow the continuation of colonial infrastructural projects.³⁰⁰ He bargained for the allowance of corvée labour only in those regions where there was an acclaimed lack of free labour (which covered almost all of Indonesia). He presented corvée as an alternative to taxation, and argued how through ‘local negotiated settlements’ (*lokale onderhandse regelingen*) people could voluntarily opt between performing labour and paying tax.³⁰¹ Ultimately, the Dutch and the French (as systematic as the Dutch in their use of forced labour in their colonies in Africa) did not come to an agreement, and refused to sign the ILO’s final treaty.³⁰² But the Labour Convention did provide another wake-up call, forcing the Dutch to face the facts. Across the archipelago services were levied, from men, women and children and under poor circumstances.³⁰³ In North Sulawesi in 1925, for instance, women were

299 It appeared that Hambali calculated the number of days of performed corvée labour by adding the number of days of work averagely required to maintain roads to the total sum of ‘bought off’ services, thereby doubling the total amount of services actually levied. According to the *controleur* of the district about which Hambali had made his claims, Salim had felt prey to Hambali’s “sensationalism” which abetted the “lowly developed and limitedly educated population.” The *Controleur* assured only 24 days of labour were levied annually, exchangeable for a buy-off sum of 15 guilders per year. The Resident of Palembang added that 65% of the 190,950 corvée labourers bought off their services. However, these 24 days of corvée were only a share in an additional variety of ‘municipal’ and ‘adat services’ levied “in accordance to *adat*” without the government’s intervention, totalling in the most extreme case a whopping 107 days of unpaid, coerced labour. Only 30 of these days were levied with the government’s approval. ANRI AS GB TGA 8368, herein: *Controleur Ogan Ilir to Ass-Res Palembang Benedenlanden*, 15-12-1929, *Controleur Maroe Doea to Ass-Res Palembang*, 4-4-1930: *Bijlage III* [...] *Afschrift Proces-verbaal, Hambali bin Hadji Ahjat, Res. Palembang to DirBB*, 23-4-1930, *DirBB to GG*, 5-6-1930 and *DirBB to GG*, 5-6-1930; *Sajoer Maintjat*, no 7, 1-4-1926, pp. 1-2 (in: IPO, 15-1-1926, p. 2).

300 ANRI AS GB MGS 5052, herein: BGS 22-8-1928: ‘Bestuursconferentie 1928: Buitengewesten (eerste dag)’, pp. 22-39.

301 ANRI AS GB TGA 9331, herein: BGS 9-1-1934 / BGS 18-12-1933: ‘Notulen vergadering’ RvI 25-11-1933.

302 B.J. Haga, “De Behandeling van den Gedwongen Arbeid te Genève en de Geschiktheid van de Internationale Arbeidsorganisatie voor Koloniale Arbeidsvraagstukken”, *Koloniale Studiën* 14:2 (1930), 213–251: 213; Frankema and Van Waijenburg, “Metropolitan Blueprints”, 391.

303 In Java and Madura in the twentieth century women and children, before considered participants in domestic peasant production schemes, came to be required to perform specific specialised forced labour services, such as assisting in the households of rulers or performing dances at court performances. See De Jonge, “Taxes and Labour Services”, 75; A.S. Kartodirdjo, *Protest Movements in Rural Java: A Study of Agrarian Unrest in the 19th and Early 20th Centuries* (Singapore: Oxford University Press, 1973), 28.

forced to work on the construction of 'Gorontalo road' under "cruel circumstances" as an inspector reported. Men were reluctant to perform *corvée* and had their wives "answer the door" when they were to be collected by village authorities, who would promptly arrest these wives to enforce the men's cooperation.³⁰⁴

Forcing people to perform their services in the 'Outer Islands' was often more difficult than in Java. Many people were unable or refused to offer a full disclosure of their incomes, as indigenous officials could not, or refused to prove, who could pay and who could not. Hence, determining who could not, or did not want to pay or perform services was virtually impossible for the European government. Alleged low levels of monetization and tax evasion in some regions impeded a structural revenue flow, and many *controleurs* found continuing the use of forced labour administratively much easier than levying monetary taxes.³⁰⁵ In 1933, for instance, the Assistant Resident of Makassar, C.H. ter Laag (in office 1932-1936), noticed that many people preferred performance of labour over payment of head tax³⁰⁶ and concluded that *corvée* performance occurred 'voluntarily.' This enabled him to fulfil the large labour requirements with *corvée*, ignore "constitutional objections" against its use and prevent "available labour resources from remaining unused."³⁰⁷ This demonstrates how detached the ambitions of Batavia, The Hague and Geneva were from the practical realities faced by (Assistant)-Residents, even in the 1930s.

This did not prevent the government from engaging in another series of experiments in the mid-1930s in Cirebon, Priangan and Banten. This experiment involved using peasants unable to pay their land rent to perform labour instead. Every day, the assistant-*wedana* rallied those with tax debts for labour performance, paid at rate of 20 cents per day, fourteen cents of which were deducted as tax debt. The remaining six cent was paid in rice, so that all cash flowed to the government, while the tax was technically paid in labour. This way a fictional wage was established through which the tax debt could be hived off, while in practice, the taxable person still performed the same kind of labour as under the *corvée* labour system.³⁰⁸ An enthralled Governor of West-Java concluded that the experiment was a success.³⁰⁹

304 ANRI DepBB 585, herein: DepBB, 18-1-1927, Register No. BG 16/1/1, DepBB, 15-2-1926: 'Rapport BB (model 144) over Tevredenheidsbetuiging Ass-Res F. Greven en Controleur B. de Jong van GG over gereedkomen Gorontalo weg.'

305 ANRI AS GB TGA 9331, herein: BGS 4-7-1934: Dir BB to GG, 18-6-1934.

306 ANRI AS GB TGA 9331, herein: BGS 2-11-1933: Ass-Res Makassar to Gov. Celebes, 16-3-1933.

307 ANRI AS GB TGA 9331, herein: BGS 2-11-1933: DirBB to Gov Celebes, 19-5-1933.

308 It was mostly "thanks to the efforts of the local assistant-*wedana*", the Resident of Cirebon reported, that "the scheme was successful." ANRI AS GB TGA 9331, herein: BGS 30-5-1934: 'Resume besprekingen' 23-11-1933, DepBB, BGS, 2-7-1936: DirBB to GG, 15-1-1936: 'Verslag Resident Cirebon, landrente-inning middel arbeidsprestatie in onderdistrict Ggegesik van het district Ardjawinangoen over de maanden Februari tot en met April 1935.'

309 ANRI AS GB TGA 9331, herein: BGS 30-5-1934: Gov. West Java to GG, 17-7-1935.

For the 'Outer Territories' a 'workability tax' was drafted, designed to be paid as a surtax in the unified income tax by all "road users" including Europeans and 'Foreign Orientals'.³¹⁰ By implementing the old and outdated principles and exemptions of *corvée*, this tax no longer differentiated between classes and ethnicities.³¹¹ Indeed, around 1929, of the 41 million people in the 'Outer Territories' only about 8 million were liable for *corvée*. Of those, about half bought off their services leaving a mere 4 million people, or less than 10% of the population, carrying the burden of road maintenance.³¹² The workability tax was eventually implemented in South Sulawesi and a number of other 'Outer Territories'.³¹³ It was presented as a permanent solution to the perpetual lack of monetization as it urged 'road-users' to earn cash, as a credible alternative to the head taxes that, inevitably, kept referring back to the misunderstood principles and old practices of *corvée* liability.³¹⁴ Many conservative local officials worried about the potential unrest caused by confusion among taxpayers over changed principles of old *corvée* liability and the new road taxes. As an alternative to *corvée*, Director of Interior Administration A. Mühlendorf (1933-1936) admitted, the road tax failed to bridge various local principles for taxation³¹⁵, but these were overruled by the impervious ambition of the "gradual diminishment" of *corvée* labour.³¹⁶

Through such cunning artifices, officials attempted to manage the high ambitions imposed from above, while in practice they kept using the labour power of the colonized subjects coercively. Whether as punishment, voluntarily or following patterns of negotiation, coerced labour remained an attractive alternative to tax payment across the archipelago, to both the people and civil servants.³¹⁷ In many districts the value of labour and time was simply lower than that of money. As the people sought to minimize the impact of the state's claims on their existence, and as they often found

310 NA MinKol 1901-1953 Vb. 2752, 9-7-1925 n20, herein: 'Nota van Toelichting', DirFin to GG, 22-5-1923, DirBB to GG, 29-6-1923, DirBB to GG, 4-9-1922: 'Conceptordonnantie.'

311 ANRI DepBB 586, herein: Dep BB 'Vragenlijst nopens gedwongen arbeid opgesteld door het Internationaal Arbeidsbureau', 15-3-1929 and 'Reactie DirFin' (undated); DepBB 587, herein: DirBB to GG, 22-6-1929; RvBh to GG, 30-11-1929 and 'Dienstnota' DirBB to AS, 9-7-1929.

312 About half of the people in directly governed areas and a quarter in self-governing regions 'bought-off.' See ANRI DepBB 586, herein: BB, 18-1-1929: 'Statistiekkaart.'

313 ANRI DepBB 588: DirBB to GG, 22-6-1929.

314 ANRI DepBB 586, herein: 'Reactie DirFin' (undated).

315 ANRI DepBB 587, herein: 'Dienstnota' DirBB to AS, 9-7-1929: 'Bijlage, Nota afdeling bestuurszaken der buitengewesten over afschaffing herendiensten, nav. BB conferentie. Stuk door hoofd der afdeling bestuurszaken, W.G. Hamerster', Weltevreden, 19-6-1929.

316 As had been once more emphasized in the youngest State Regulation ("Wet op de Indische Staatsinrichting" 1925, art. 46).

317 ANRI AS GB TGA 9331, herein: BGS 4-7-1934: Nota to HGB: Mogelijkheid van voldoening belasting door arbeid' and DirBB to GG, 18-6-1934. Use of convict labour for instance, as shown by Van Rossum, increased during the downscaling of use of *corvée* labour. Van Rossum, *The Carceral Colony*.

that performing labour was more convenient than searching for money, it should be of little surprise that without the structural development of an integrally wage-based and industrialized economy, *corvée* labour was perpetuated in the 'Outer Territories' throughout colonial times.

CONCLUSION

Colonial tax policy in Java was seriously impacted by changes of the modern colonial era. As in Ambon, attempts to monetize Java's assorted labour services required the full reinvention of the political constitution of village society. The unwillingness of the colonial government to face this challenging prospect, and its resultant, continuous reliance on existing orders of *desa* elites, explains much of the perpetuation of *corvée* labour. Colonial projects, attempting to understand its various underlying principles and uses, showed that *corvée* labour in Java was virtually impossibly codified within one overarching system. The vague borders between taxation, personal exchange, obligatory labour and village and household duties created a grey area of labour performance motivated by aristocratic greed, the labour demand of the government, the urge to exchange and redistribute capital, land and labour and social mechanisms of reciprocity to insure against the insecurities of rural life. This variation in labour services and the ways in which they were recognized, as exemplified by Heijting in the introduction of this chapter, conveniently suited the ever-expanding labour demand following colonial welfare policy of the early 1900s. Coerced labour remained an irresistibly cheap and convenient form of labour supply, to both the state and its indirect rulers.

Ideologically, after 1860, *corvée* services came to be seen as a maleficent product of colonial exploitation, preyed on by nineteenth century colonial-capitalist monopolism in cooperation with 'despotic' indigenous rulers for purposes of personal profit and benefit. To ethical colonial officials like Fokkens, they were the epitome of outdated serfdom and social stagnation. Subsequently, transforming *corvée* into direct monetary taxes became one of the most prominent colonial bandwagons, in the attempt to induce social change in popular organization and behaviour, and to prime peasants for a more independent role in the reformed colonial political economy of the twentieth century.

This motivated various investigations into Java's previously obfuscated principles of land rights and concomitant labour duties. This chapter exemplified the investigations of Fokkens and Hasselman, demonstrating how Dutch officials interpreted Java's social organization of labour precisely in the terms that fitted their needs and ambitions. Instead of describing, these investigations shaped, codified and generalized land rights and tax liability, supportive of the colonial liberal order and geared towards monetization of *corvée*, fiscal unification, large-scale socio-economic equity and monetization. The investigations reveal much about how colonial knowl-

edge production worked. They display a constant tension between the government's eagerness to reform and its fear for the consequences of such reform. The sacred principle of preserving and rooting *corvée* services in supposedly local *adat* principles conflicted with the persistent fervour of the government to equalize, unify and reform, and the capacity of local officials to influence indigenous *desa* administrations. This is symptomatic of the paradox between colonial policies of interference, change and governance versus practices of standoffishness and pragmatism, as expressed within and between various levels of the colonial administration. To unify *corvée* labour and head taxes was to ignore local *adat*, to adhere to local *adat* was to maintain differences.

Thus, the centralized *corvée* regime was a colonial farce that presumed a kind of equity that did not exist in Java. In Java's peasant society, specific services were performed by specific people. Wealthy, landed peasants bore a heavier brunt which they delegated to larger groups of less wealthy peasants. The Dutch, who did not want to allow for such social differences, ignored social fragmentation, thereby frequently only succeeding in expanding the number of taxpayers and the tax burden imposed upon these. By embedding head taxes based on the same wrongful principles as colonial *corvée* labour, the Dutch repeated existing problems. In many cases the head tax was levied on top of, rather than instead of *corvée* labour. Theoretically, peasants in Java and the 'Outer Islands' should have witnessed a decrease in the maximum amount of coerced services they were obligated to perform and its burden more equally spread. In the reality, the government's influence over *corvée* labour and taxation simply stopped at the point it was rendered to the village administration. Colonial reform programs were ignored, or only adhered to upon inspection, while increasingly powerful and corrupted *desa* chiefs, who fulfilled the dirty work of empire, used the state's absence to exploit *corvée* performance to their own advantage. Either by negotiating with peasants or by extorting them outrightly, they continued 'illegally' using *corvée* labour. Hence, promises of the full abolition of coerced labour, welfare increase and unification of the fiscal system and burden, remained stranded in the reports, pamphlets and the archives of ethical officials.



Map 5.1. West Sumatra.

Districts:

- | | | |
|-------------------|-------------------------|------------|
| 1. Lubuk Sikaping | 4. Batipuh and Pariaman | 7. Padang |
| 2. Limapuluh Kota | 5. Tanah Datar | 8. Painan |
| 3. Agam | 6. Solok | 9. Kerinci |

* Current day Batusangkar

** Current day Bukittinggi