“Weapons of the Weak”:
Subaltern Resistance and Transformation of governance structures –
Case of Ceylon Tea

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Abstract

Purpose: The purpose of this paper is to illustrate how subalterns’ everyday forms of resistance against tyrannies of their daily lives are implicated in structural and ideological transformations in postcolonial governance structures of economic activities. The case of Ceylon Tea is used for this illustration, which also illuminates an alternative theory of resistance and control. Methodology/approach: The methodology draws on James Scott’s (1985; 1990) methods of political anthropology which promote the use of ‘hidden transcripts’ and ‘public transcripts’ to examine how the resistance of the subaltern class triggers governance systems changes. Originality: The accounting literature on subalternity reports on accounting’s involvement in the formation and subjugation of the subaltern class. What is missing is how subaltern struggles cause governance and accountability structures to be reconstructed. This paper introduces a theory of resistance and control expounding how subalterns’ struggles penetrate local level politics and eventual governance systems changes. Also, this paper contributes to the stream of Gramscian research in accounting and control, which demonstrates how dialectics between political state, civil society and economy account for the (re)formation of hegemonic systems of domination. The paper addresses the questions of what dialectics do take place between the hegemony and the subalterns, how such dialectics take place within political and social structures of accountability within and without economic organisations, and how they change structures of governance. Above all, it introduces to the accounting research community James Scott’s methods of political anthropology which bridge everyday practices into structures and elite ideologies.

Keywords: Sri Lankan tea plantations, governance and control, accountability structures, subaltern and subalternity, everyday forms of resistance, public transcripts and hidden transcripts, James Scott.

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Introduction
“The outlook of other classes (petty bourgeois or peasants) is ambiguous or sterile because their existence is not based exclusively on their role in the capitalist system of production but is indissolubly linked with the vestiges of feudal society. The aim, therefore, is not to advance capitalism or to transcend it, but to reverse its action or at least to prevent it from developing fully. Their class interest concentrates on symptoms of development and not on development itself.” (George Lukacs, 1971: 59, emphasis original).

Now if George Lukacs is at all correct, the development of capitalist governance structures should face the problematic ‘symptoms’ of their development. The two tables below are from a similar story on manufacturing Ceylon Tea\(^1\): a phenomenal shift from large-scale tea plantations to smallholdings and an accounting justification for a gradual establishment of a quasi-market in lieu with hierarchical governance structure.

<table>
<thead>
<tr>
<th>Year</th>
<th>Small (&lt;10 Acres)</th>
<th>Large (&gt;100 Acres)</th>
<th>Small (&lt;10 Acres)</th>
<th>Large (&gt;100 Acres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1951</td>
<td>84363</td>
<td>939</td>
<td>67414</td>
<td>456746</td>
</tr>
<tr>
<td>1978</td>
<td>129052</td>
<td>782</td>
<td>123528</td>
<td>383082</td>
</tr>
<tr>
<td>2005</td>
<td>394892</td>
<td>404</td>
<td>267253</td>
<td>293935</td>
</tr>
</tbody>
</table>

Percentage change (1951 – 2005) 368% -57% 296% -36%
Percentage change (1951 – 1978) 53% -17% 83% -16%
Percentage change (1978 – 2005) 206% -48% 116% -23%

Source: Herath and Weersink, 2007

<table>
<thead>
<tr>
<th>Plantations</th>
<th>Smallholdings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land usage (hectares)</td>
<td>106306</td>
</tr>
<tr>
<td>Production (metric tons)</td>
<td>120478</td>
</tr>
<tr>
<td>Productivity (metric tons per hectare)</td>
<td>1.1333</td>
</tr>
</tbody>
</table>

Source: Annual Report, Tea Smallholding Development Authority, 2002

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\(^1\) In colonial times, Sri Lanka was called Ceylon, and was renamed in 1972. Sri Lankan tea is still better known and promoted as Ceylon Tea. This paper uses Ceylon Tea to mean Sri Lankan Tea plantations.
Most accounting researchers have analysed such changes in governance structure\(^2\) using transaction cost economics (TCE) (Spekle, 2001; Covaleski et al., 2003; van den Bogaard and Spekle, 2003; Sartorius and Kirsten 2005). In a postcolonial context, Sartorius and Kirsten (2005) have reported on a case of outsourcing sugar cane manufacturing to smallholding farmers in Southern Africa with similar economic outcome and analysed in a TCE framework - an isomorphic deduction from popular use of it in western accounting research. While this economic outcome is true and supports TCE, such an analysis is largely teleological in that the change has been explained by its outcomes rather than by underlying political and cultural institutions. It would not be those economic outcomes which initiate the change in the first instance, but a particular set of cultural-political institutions.

A close examination of the case of Ceylon Tea thus pointed to not only a change per se, but also a process which articulates that change. Evolving from colonial times, its governance structure had produced paternalistic and despotic controls where subalternity\(^3\) was an operational doctrine of submission and control. Through everyday forms of coercive repression and subjugation which restrict social privilege and citizenship rights beyond plantation occupations, a particular ethnic community labouring for Ceylon Tea still have been such a subordinate class. Drawing on the work by James Scott (1985; 1990), which bridge everyday practices into structures and elite ideologies, this paper examines how such subordinate classes in and around plantations react to pervasive control systems and how such reactions constitute a form of accounting (broadly defined) which leads to transforming governance structures. Subaltern resistance, what Scott called “hidden transcripts”, are often silent and informal, and are espoused by rather open “public transcripts” (see below). This paper analyses how dialectics between hidden transcripts and public transcripts produce a form of accounting as legitimating institution that induces the above structural change.

By doing this, the paper extends the Gramscian research in accounting which argues for a political framework of governance (Lehman and Tinker, 1987; Richardson, 1989; Cooper, 1995; Uddin and Hopper, 2001; Goddard, 2002, 2005; 2003; Davie, 2005; Alawattage and Wickramasinghe, 2006). While this literature emphasises how dialectics between political state, civil society and economy account for the historical (re)formation of governance, and how accounting affects, and is affected by, those dialectics through coercive or consensual hegemonies, this paper addresses the questions of what dialectics do take place between the hegemonic and the subaltern classes, and how such dialectics reform the governance structures. Also, this paper extends the accounting literature on subalternity where accounting was seen as a hegemonic medium of domination through which the subalterns became exploited and marginalised, and the resultant conflicts and contradictions became the end of analysis (Gallhofer and Chew, 2000; Greer and Patel, 2000; Gibson, 2000; Davie, 2000, 2005; Neu, 2000a&b, 2001). In contrast, this paper takes the subalterns’ resistance as the focus of analysis.

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\(^2\) We use the term “governance structures” to mean broader structures of coordinating economic activities. Following Williamson (1991), three forms of governance structures have been identified: markets, hierarchies and hybrid.

\(^3\) The term “subaltern” was first coined by the imprisoned Antonia Gramsci (1971) to stand in for “proletarian”, to escape the prison censors (see Spivak, 1988: 324). Later, Indian postcolonial writers borrowed this term to describe marginalised groups in Indian society (e.g. Guha, 1982, 1983, 2000 ; Spivak, 1988; Chatterjee, 2000). Scott (1985, 1990) used the term “subordinate class” instead. Following Spivak (1988), we use the term ‘subalternity’ to mean not only a subordinate class but also the underlying social conditions which reproduce that class.
The paper proceeds thus. The second section reviews relevant literature and introduces a theoretical framework adapted from James Scott. The third section describes the research site and the process of data collection. The fourth section provides empirics and analyses. The last section concludes.

**Literature and Theoretical Framework**

In the analysis of changes in governance structures, accounting researchers have widely used agency theory and TCE. Agency theory explains the optimality, or otherwise, of certain control and incentive systems (see Walker, 1989; Lambert, 2001; Towry, 2003; Mores, 2006). Despite their proposition that control systems may involve changes from a state of non-optimality to optimality, these researchers neglected the dynamics of such changes. TCE, in contrast, offers a theory of change, but only from the lenses of Williamson’s (1991) discriminating alignment hypothesis which asserts a change towards transaction cost minimising alignment between alternative governance structures (i.e. market, hierarchy and hybrid) and the attributes of transactions that such governance structures supposed to govern. Accounting researchers have recently tested this proposition and offered more alternatives (Spekle, 2001; Covaleski et al., 2003; van den Bogaard and Spekle, 2003). For instance, Spekle (2001) extended the generic structures of TCE to nine different control archetypes. The fundamental limitation of this theorisation is, however, its emphasis on ‘end result’ and underlying economic reasoning, rather than on the process of change itself and its underlying complexities. An exception to this is the work by Covaleski et al. (2003) who combine TCE with old institutional theory. They found that the choice of governance structure is straddled by both efficiency seeking efforts and legitimacy seeking efforts.

Challenging the economic perspective, critical accounting researchers viewed micro-processes of governance and control systems through macro-socio-political and economic transformations (see Niemark and Tinker, 1986; Hopper et al., 1987; Hopper and Armstrong, 1991). Focusing on contradictions, conflicts, power relations and exploitative social relations, they argued, from a Marxist and neo-Marxist perspective, that the processes of, and changes in, governance aim to extract value through subordinating and disciplining labour through mechanisms built upon Tayloristic and Fordist principles and similar disciplinary institutions.

Coming to a middle ground, interpretive researchers, especially institutional theorists (e.g. Burns and Scapens, 2000; Burns and Vaivio, 2001; Modell, 2003; Dillard et al., 2004; Lukka, 2007) argued for a theory of change vis-à-vis organisational processes correspond with management innovations. They considered the dialectic between the external and the organisational through “institutional pressures” and “isomorphism” and analysed how external institutions become internalised through “rules” and “routines”. While these researchers articulate a particular change perspective, their mere organisational focus and apolitical ontology only see the changes within the parameters of the organisation, rather with and without the organisation at the same time.

These ‘Western’ theorisations (both critical and interpretive) became a trailblazer for researching governance structures within manufacturing and service enterprises in postcolonial countries: the project which began to explore some institutionalised roles of labour in governance and control configurations (Hoque and Hopper, 1994; Uddin and Hopper, 2001; Wickramasinghe et al., 2004 Wickramasinghe and Hopper, 2005; Alawattage and Wickramasinghe, 2006). While these studies examined the contradictions and conflicts embedded in governance and control systems, the underlying ontology assumes a top-down construction of those systems rather than some possibilities of labour’s contribution to their changes. To put it another way, rather than a mere acknowledgement
of the existence of resistance and its possibility of being accommodated into the ruling class ideologies through capitalist control strategies, these studies have, by and large, underestimated the agential potentials of subaltern resistance upon governance and control system changes.

For several reasons, we have consulted subaltern literature for articulating a theory of change vis-à-vis the dynamics of governance structures in postcolonial countries (Guha, 1982; Scott, 1985, 1990; Spivak, 1988; Woost, 1993; Mallon, 1994). First, a camp of accounting researchers have argued for a subaltern’s perspective to penetrate the subaltern’s voice in accounting scenarios (Gallhofer and Chew, 2000; Gibsom, 2000; Davie, 2000; Greer and Patel, 2000, 2001). However, in relation to this, no empirically rich, governance and control study was conducted. Secondly, as the subaltern literature is full of ethnographic accounts gathered from postcolonial countries, especially on their traditions, cultures and politics, this literature will guide ethnographic analyses for a postcolonial theory of governance and control systems change. Thirdly, unlike mainstream governance and control theorisations where the focus has been on industrial relations, subaltern studies have focused on agrarian relations (like in Ceylon Tea) where collective (public or hidden) forms of resistance play an inevitable role vis-à-vis the formation of, and changes in governance and controls. Finally, subaltern studies follow a critical ethnography with a specific epistemological stance for learning from the subalterns, and for articulating a particular social order which illustrates how the subalterns’ everyday forms of struggles are embedded in governance structures under which they live.

Being cut off from upward and outward social mobility (Spivak, 1988: 325), the subalterns are “subordinated in terms of class, caste, age, gender and office or any other way” (Mallon, 1994, cited in Neu, 2001: 323). In postcolonial countries, this subordination is profoundly presented in governance structures evolved from colonial state apparatuses and ideologies, and is legitimised for their existence in terms of educating and administering “Other cultures which are ‘primitive” (Gallhofer and Chew, 2000). Accounting came to sustain and reproduce this subordination through its technical and managerial domination, and from the centre’s perspective, it is constructed only by superiors, and for controlling the subalterns, hence, no roles for the subalterns towards the construction of, and change in, such control systems (Neu, 2001). Davie (2000) showed that accounting became involved in perpetuating existing inequalities in a society practising forceful racist exclusion in Fiji. Gibson (2001) illustrated that the language and terminology of accounting has been, and continues to be, an effective weapon in the disempowerment and dispossession of Australian Aboriginal people: without formal and public support from trade unions, political parties and intelligentsia, no ‘weapon’ would be left to resist such controls. To supplement the view that open ‘resistance’ as a reaction to controls, we take the subalternity perspective to explain how subalterns’ hidden resistance could induce changes in governance structures.

Despite the subaltern literature addresses the broad conceptual debate over hegemony’s role in the construction of “cultural order” (see Woost, 1993), we were convinced by the work of James Scott (1985, 1990), a prominent anthropologist, who researched on subordinate classes in Asian countries. His literature helps us articulate governance structures change in two ways. First, it unearths the subalterns’ public and hidden voices alongside the development of pervasive control systems. Secondly, it constructs a theory of change in that the presence of the subalterns’ voice was not only a micro-level resistance, but also a case for macro-level, structural transformation of the governance structures. This theorisation nicely fits in the case of Ceylon Tea as its ‘cultural order’ was seen to be embedded in the formal governance system instituted by colonial superiors, and this became reformed by the subaltern resistance in the neo-colonial eras.
Following Scott (1985, 1990), our framework, as shown in Figure 1, points to a change in governance structure from a hierarchical to a quasi-market mode induced by two main forces: ‘public transcripts’ - public accounts of resistance - and ‘hidden transcripts’ - hidden accounts of resistance. For accounting researchers in postcolonial countries, subaltern’s voices are thus a set of epistemological devices to capture both structural and mundane ramifications that govern the structures of governance and their technologies. Accounting in this sense is a practice of discursive formation through the acts of public and hidden accounts of resistance, as shown in Figure 1, which feed into each other dialectically and form some discursive courses of actions for changing governance structures. Even though these accounts involve incalculable events, they create complex accountability relations, social form of evaluations and subsequent disclosures which are more powerful than orthodox accounting.

**Figure 1: Governance structure change from postcolonial to neo-colonial mode**

The change depicted in Figure 1 can partially be explained by a hegemonic analysis: the dialectics between political state, civil society and economy account for the (re)formation of governance structures. However, most Gramscian studies in accounting have emphasised political leadership or the role of ‘organic intellectuals’ in forming those structures (Cooper, 1995; Goddard 2002, 2005; Alawattage and Wickramasinghe 2006). Gramscian research has nevertheless neglected to address two important questions. What dialectics do take place between hegemonic and subaltern classes? How do such dialectics (re)form hegemonic structures of governance? These questions, we hope, could be answered if we extended Gramscian theorisation by drawing on the subaltern literature, especially the work by James Scott.

The subaltern literature has developed in two distinct but interrelated directions: one originated from Indian postcolonial studies which emphasised ordinary people’s struggles against colonial power (e.g., Guha, 1982, 1983. 2000; Spivak, 1988; Chatterjee, 2000), and the other originated from critical anthropology which focused on peasant consciousnesses, particularly in South and Southeast Asia (Turton, 1984; Brow, 1988; Breman, 1989; Kerkvliet, 1990; Scott, 1985, 1990). The former camp studied ‘public transcripts’ (mostly from secondary sources) and found people’s use of open methods of resistance such as trade union agitation, anti-imperialist protests, and riots. In postcolonial eras, in conjunction with the broader socio-economic and political ramifications, such
struggles caused changes in governance structures in economic activities. As shown in Figure 1, ‘public transcripts’ mark this influence. However, this analysis is partial because these ‘public transcripts’ were often dialectic with ‘hidden transcripts’.

Scott (1985, 1990) problematised the confinement of social analyses to public domain. He observed:

“For some, it emphasized willy-nilly the role of outsiders – prophets, radical intelligentsia, political parties – in mobilizing an otherwise supine, disorganized peasantry. For others, it focused on just the kind of movements with which social scientists in the West were most familiar – those with names, banners, tables of organization, and formal leadership. For still others, it had the merit of examining precisely those movements that seemed to promise large-scale, structural change at the level of state” (1985; p. xv).

Scott termed ‘public transcripts’ to define this most obvious aspect of domination: “a shortened way of describing the open interactions between the subordinates and those who dominate” (Scott, 1990: 2). Public transcripts consist of mechanisms of “public mastery and subordination” (such as rituals of hierarchy, deference, speech, punishment, and humiliation) and “ideological justification for inequalities” (such as the public religious, political, and managerial world views of the dominant elites) in order to manage “material appropriation”, which is “largely the purpose of domination” (1990: 111). However, ‘public transcripts’ have limited roles. As Scott (1990: 18) put it, they are:

“... the self portrait of dominant elites as they would have themselves seen. Given the usual power of dominant elites to compel performances from others, the discourse of the public transcript is a decidedly lopsided discussion. While it is unlikely to be merely a skein of lies and misrepresentations, it is, on the other hand, a highly partisan, and partial narrative. It is designed to be impressive, to affirm and naturalise the power of dominant elites, and to conceal or euphemize the dirty linen of their rule”.

Scott proposed that a perspective articulated from the subalterns’ roles in the preservation of structures, or in the construction of structural change, would fill the above gap. He continued:

“...it seemed to me more important to understand what we might call everyday forms of peasant resistance – the prosaic but constant struggle between the peasantry and those who seek to extract labour, food, taxes, rents, and interest from them. Most forms of this struggle stop well short of outright collective defiance” (Scott, 1985: 29).

He used the term “hidden transcripts” to label these far more prevalent and effective forms of resistance and offered a critical theory of domination and resistance which result from the dialectic between the ‘public transcripts’ controlled by the dominant and the ‘hidden transcripts’ of subalterns, cultivated off-stage, beyond the day-to-day gaze of the dominant. This dialectic (re)forms governance structures by producing a complex form of accounting that combines public accounts with hidden accounts.

Also, in mobilising this form of accounting, its effects penetrate through complex accountability relations. The subalterns’ ‘weapons’ used in everyday forms of resistance, as Scott illustrated from his Malaysian fieldwork, were foot dragging, dissimulation, desertion, false compliance, pilfering, feigned ignorance, slander, arson, sabotage, and so on. Unlike public

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4 We borrowed the title for this paper from his “Weapons of the weak: everyday forms of peasant resistance” (1985).
resistance, these forms of resistance reside in informal accountability arrangements where they require little or no coordination or planning. They make use of implicit understandings and informal accountability networks, often represent a form of individual self-help, and typically avoid any direct, symbolic confrontation with the authority. Despite these informalities and silences, these forms of resistance embedded in such accountability relations were powerful: the subalterns managed to defend their interests against both conservative and progressive orders.

**Research site and methodology**

The field-site for this study was Rakwana Division of Hapugastanne Plantations Company. The division, with 4172 hectares of land (of which only less than 2000 hectares under cultivation), employed a total registered labour force of 695 workers (of which, 56% female), with a total resident population of 3429 (Division’s office records, December 2001). The division was set up in its symbolic infrastructure: superintendents’ ‘bungalows’, managers’ quarters, residential barracks for ordinary workers (plantation Tamils), and other facilities such as crèches, plantation school, a small playing field for workers, etc.. However, this division had performed poorly during the 1990s, despite some improvements after privatisation in 1995. Managers, politicians and policy makers hoped that they could achieve significant improvements in the conditions of the plantation people and productivity and profitability through international funding (cf. Asian Development Bank, 2002).

The methodology of this study was built on ethnographic research traditions (e.g. Burawoy, 1985; Bourdieu, 2001; Scott, 1985, 1990) where researchers rarely segregate theory from methodology. The first author was involved in data collection in three phases: first from May 2001 to February 2002, second during August-September 2005, and third in February 2007. Initial discussions with the superintendent, field officers and a few labourers began the process of data collection, and physical observations of work rituals extended this. Conversations with the workers, which took place in their actual work and office rituals, became central. However, despite the researcher’s closeness, he had little chance to use a tape recorder: the researcher was treated as an ‘insider’ but a recorder was an ‘outsider’! The Superintendents did not like recording what they said, especially about politically sensitive issues, and many workers feared talking to a recorder. Even the few recorded conversations were not audible at the end of the day due to the wind and background noise. He then never used a tape recorder: instead, he worked from fragmentary notes made while talking or immediately afterward. Notes so taken were in Singhalese as most of the field dialogues were in a mixed language of Singhalese and Tamil. His regular field memos, which translated those notes into English, together with his reflections and interpretations, provided him with the chance of clarifying certain unclear points during the next day or so. For validation, this method posed little problem: people had a telegraphic quality through which the researcher was able to recover the memorable fragments of many sentences. The conversations were validated and extended through documentation reviews which revealed how ‘accounts’ were kept, what customs were adopted, and what ‘rationales’ were implicated. When speaking to respondents in the office, the ‘discoveries’ from documents were further explained and interpreted. In this way, the process became open for triangulation, elaboration and interpretation.

Following James Scott (1985, 1990), field data was organised in “public and hidden transcripts”. It was realised that this dichotomy would be meaningful for studying the control of subordinate classes in this peasant context where most collective open rituals were the ‘tips of the iceberg’ of hidden forms of resistance. While collective rituals such as trade union agitation and protests
would inform certain open resistance, foot dragging, pilfering, sabotage, alcoholism, and imposed mutuality among the poor etc. would inform hidden resistance.

Public transcripts

‘Public transcripts’ mainly though public records revealed hard facts rather than ideological interpretations on the nature of whole plantation sector in Sri Lanka beyond the Rakwana Division. The materials included were academic writings, especially by historians (e.g. Bandarage 1983; Breman 1989; de Silva 1953, 1962; de Silva 1982; Jayawardena 2000), reports published by government and international agencies, and further documents available at plantation offices.

Another form of ‘public transcripts’ were the insides of governance structures revealed through day-to-day administrative control rituals performed by plantation management as well as practices of party politics and patronage political networks. By talking to plantation managers, local politicians, state bureaucrats, trade union representatives and local inhabitants, these transcripts became more conceivable. For this, the first author spent his days with politically active people in and around plantations, observed what they did, and listened to what they said as he visited party offices and residences of political actors, and was intermingled with informal gatherings.

Public transcripts were checked for its validity and reliability in a number of ways. First, the researcher’s months-long association with respondents and rituals gave the chance of clarifying ambiguities and contradictions presented in his logs. Secondly, the gathering of supplementary accounts from both hidden and public transcripts through personal conversations, public records, office books, and published literature constituted a methodological triangulation. Thirdly, certain data extracted from audited accounting reports (e.g. productivity, cost and profitability statistics) were treated as legitimate and validated. Finally, data were put into ‘structural check-ups’ through cross-checking with people with the same and different social categories. This method not only validated certain data, but also proved to be structurally rational.

Hidden transcripts

‘Hidden transcripts’ are silently hidden unless the researcher has extraordinary access to these ‘transcripts’. The first author’s access was, indeed, extraordinary: he comes from this area and was born in Rakwana and spent the first 20 years of his life there through intimate relationships with ‘plantation folks’ where his parents and some members of his family still live. Access to residential barracks of labourers and talking with them required no formal permission, as most of those who live in plantations were very well known to him throughout his life in the area. Nevertheless, he had to seek formal permission for access to the factory in the division and office documentation. For him, most of those transcripts were ‘open and known’ even though they had never been subjects of academic research. His challenge was to keep an ‘analytical distance’ while ‘(re)experiencing’ the lives of subaltern people and everyday control rituals. In all such instances, he was merely an observer with no stake whatsoever in the rituals which occurred. His links with the hometown did not permit him any sort of ‘active participation’ in the work there. His position was dual. On the one hand, he was one among them through his past life and family connections in Rakwana. On the other hand, he was not so because of his education, the purpose of his revisit, and the way he dealt with their ‘periya dorai’, the ‘big boss’ [interacting with no sense of ‘power distance’ and often in the elite language – English]. He was not permitted to get involved in the work process, either as manager or labourer, and to have a real firsthand experience, as some participant researchers like Burawoy (1985) did in their fieldwork. However, he was back in their context close enough to observe them through his ‘academic eyes’ which could, on the other hand, keep him distant enough to see things in context.
The beginning of a transition: subaltern accounting and state politics

The postcolonial effect of colonial plantations in Sri Lanka was paradoxical. On the one hand, colonial plantations brought a capitalist ethos to the country. Initially, it was around the plantations that all other infra-structural service sectors were constructed and sustained. Plantations still represent one of the largest contributors to the national economy in terms of production, exports, net value addition and employment. Therefore plantations have become a ‘national asset’, something upon which the nation’s future economic prosperity depends, and thereby something to be preserved and developed for the sake of national development objectives. On the other hand, it was one of the fundamental structural reasons for many problems that the rural subalterns (within the non-plantation economy) face, especially with the scarcity of lands which severely restricts the expansion of the rural agricultural economy and heightens the ethnic tension between Singhalese and estate Tamils. \(^5\) For the surrounding Singhalese, plantations have long been an ethnic and imperial ‘other’, and a ‘historical injustice’. Consequently, plantations have become, as a regional politician put it, a “historical problem” in the lives of rural non-plantation communities. Mr. Doric de Souza, former Secretary of Ministry of Plantation Industries, in articulating the political logic behind nationalisation of plantation, echoed this paradoxical presence of plantations in the country:

“The plantations were always regarded by the village people as a kind of hostile islands. Formerly run by white men and manned by Indians: different in culture and religion. And in the old days all the public utilities were related to the plantations. If there was a hospital or a road it was because of the plantations. And very often, even access to the villages could be obtained only through the plantations. All this bred inward resentment and hostility among the peasant population.” (Quoted in Rote, 1986: 266-67).

It was this paradox which underlay the political movements of land reform and nationalisation of plantations in the 1970s. Land reform during the 1970s was an intervention of state apparatus to remould then existing agrarian relations in the midst of structural contradictions in a particular phase of a social formation. However, the fundamental question is why it should so happen that the state finds it necessary to intervene to remould agrarian relations of production (cf. Gunasinghe 1996). This is the point where ‘voices of subalterns’ are heard.

Land reform and nationalisation of plantations were not an immediate political repercussion of independence. From independence in 1948 to 1972, there was a virtual absence of any major attempts to redistribute land and nationalise plantations but, during this period, the political atmosphere of the country gradually grew such that the state could no more ignore the ‘problem of agrarian property structure’, especially after the 1971 insurrection, the first post-independence armed anti-state insurgency led by radical Marxist political activists mainly representing the marginalised non-plantation rural communities. This insurrection, as an instance of violent subaltern riot, definitely had a remarkable impact upon the initiation of land reforms and privatisation. For Mr de Souza (mentioned above):

“... Going by international standards, insurgencies cost very much, many more people are killed, much more destruction etc., but this was a cheap one, a certain number was killed - not so many – and the

\(^5\) Two major ethnic categories: Sinhalese, the main category, live out of plantations, and estate/plantation Tamils live within plantations.
damage was minimal\(^6\). But obviously something had to be done about it. At that stage, our side gave certain proposals for nationalisation.” (Quoted in Rote, 1986: 266).

An official report of a government agency reflected upon the policy impact of the 1971 insurrection more vividly:

The insurrection drove the land question and the priorities of rural development to the forefront. It was against this background that the first attack on the agrarian property structure took place in the form of land reform law – which in its first phase of August 1972 sought to take over land from individuals above a ceiling, and in 1975, in its second phase, nationalised the foreign and company-owned estates” (Government of Sri Lanka, the Agrarian Research Training Institute, 1978: 1, quoted in Gunasinghe, 1996: 55).

Following quote from Mr. Hector Kobbekaduwa, the Minister of Agriculture and Land (1970-1977), and the chief political architect of the scheme, demonstrates how ‘subaltern voices’ were heard within the accountability structures of electorate politics:

“Historically, a great injustice has been done to the Kandyan peasants. ... 1840 was a crucial point because the British ... introduced the Crown Land Encroachment Ordinance of 1840, which declared that all uncultivated land or waste land should come under the state and gave power to the Governor to sell the land. ... Vast acres of land went to the plantation sector, and ... the villages were left in the hilltops with a few acres of land. ... That was the historical situation and there was a grievance, there was land hunger, they (people) wanted land. ... We would not have gone to the elections if we did not do anything about the foreign owned estates” (Quoted in Rote, 1986: 271-72, our emphasis).

The above statements from the principal actors of the political state point to the specific ideological apparatus of the state in the 1970s. Corollary to this, the first structural change to the governance structure of manufacturing Ceylon Tea stemmed from a state-led reformation exercise which, however, is an inevitable strategic response to growing political pressure from the subaltern masses. There is an important accounting implication here. Subaltern voices are publicly transcribed into political actions through ‘accountability structures’ that prevail within the frameworks of electoral politics. Within such accountability structures, political risks of state actions or inactions are incalculably understood and assessed in the light of ‘public transcripts’. Such public transcripts therefore culminate in a mode of subaltern accounting beyond ‘accounting’ – the public convey of their grievances by the subaltern masses through political actions of violence or ballet. Although transcribed within the accountability structures beyond the parameters of economic organisations, their ramifications are, however, organisational and leads to externally imposed changes in governance structures.

The notion of structural changes reflects changing ownership structures of lands. The extent to which the land reformations of the 1970s impacted upon the transition from large plantations to smallholdings is accounted in Table 3: the land reforms had only a minimum effect on the development of smallholdings, as the distribution of acquired lands to villagers only accounts for a marginal value around 5%, whereas the vast majority of lands were transferred to various state-owned corporate enterprises, which still formed large-scale plantations, but now nationalised and managed through state bureaucracy. In fact, instead of breaking down larger plantation units into smallholdings, what nationalisation did was to integrate hitherto dispersed private ownership of

\(^6\) According to rather conservative government estimates, this minimal damage was a death toll of around 12,000 insurgents, which according to non-government estimates was 15,000-20,000 killed in just 5 weeks. This is an average of 3,500 deaths per week (Gunasekara, 1999: 66).
plantations into a much larger government bureaucracy. This ‘factual’ account demonstrates the real limitations of ‘public transcripts’ to implicate structural conditions when they are channelled through existing hegemonic mechanisms of state-led reforms. Simultaneously, it also demonstrates the limitations within which the state, no matter how progressive and genuine it is, can accommodate subaltern voices within a capitalist political economy (cf. Spivak, 1988). As a result, on the selection between subaltern demands for land and the interests of the elite classes vested in the political state, it was the latter which received the prominence. Mr. Doric De Souza (mentioned above) mentioned:

“When Mr. Kobbekaduwa came up with his proposal for the land reform, there were strong objections in the Cabinet. … He was genuinely keen to be the champion of the Kandyan peasant. … (but) there was a conflict of motive. Now, we were primarily interested in running the estates better than they were run before. (Quoted in Rote, 1986: 266-67).

Table 3: Balance Sheet of Land Acquisition and Distribution

<table>
<thead>
<tr>
<th>Acquisition of lands</th>
<th>Phase I</th>
<th>Phase II</th>
<th>Total</th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Acres 1972</td>
<td>Acres 1975</td>
<td>Acres 1975</td>
<td></td>
</tr>
<tr>
<td>From individuals owning more than ceiling</td>
<td>563,411</td>
<td>-</td>
<td>563,411</td>
<td>57.41%</td>
</tr>
<tr>
<td>From plantation companies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sterling companies (i.e. Incorporated in UK)</td>
<td>-</td>
<td>221,356</td>
<td>221,356</td>
<td>22.56%</td>
</tr>
<tr>
<td>Rupee companies (i.e. Incorporated in Sri Lanka)</td>
<td>-</td>
<td>196,601</td>
<td>196,601</td>
<td>20.03%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>563,411</strong></td>
<td><strong>417,957</strong></td>
<td><strong>981,368</strong></td>
<td><strong>100.00%</strong></td>
</tr>
<tr>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nationalised state-managed plantation corporate Entities</td>
<td>103702</td>
<td>400,540</td>
<td>504242</td>
<td>51.38%</td>
</tr>
<tr>
<td>Various other government agencies/departments</td>
<td>169108</td>
<td>11100</td>
<td>180208</td>
<td>18.36%</td>
</tr>
<tr>
<td>Conservator of forests</td>
<td>1364</td>
<td>1364</td>
<td>2728</td>
<td>0.14%</td>
</tr>
<tr>
<td>Cooperative societies and organisations</td>
<td>182973</td>
<td>6317</td>
<td>189290</td>
<td>19.29%</td>
</tr>
<tr>
<td><strong>Villagers</strong></td>
<td><strong>52215</strong></td>
<td><strong>52215</strong></td>
<td><strong>52215</strong></td>
<td><strong>5.32%</strong></td>
</tr>
<tr>
<td>Other methods of dispersals</td>
<td>54,049</td>
<td>54049</td>
<td>59454</td>
<td>5.51%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>563411</strong></td>
<td><strong>417957</strong></td>
<td><strong>981368</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

Source: Compiled from Gunasinghe (1996)

Nevertheless, land reforms and nationalisation opened up a political space within which more prosaic and mundane political struggles of subalterns continued to be materialised upon the transition from large plantations to smallholdings. The construction of this political space took place in three interrelated ways. First, transition of ownership from private to state opened a door for local level political patrons to interfere in day-to-day activities of large plantation entities, which were, hitherto, relatively independent of such interventions. Secondly, for resident populations of plantation Tamils, nationalisation and integration of all plantations within the state bureaucracy provided a common point of political reference in the collective trade union actions. Thus, the state became the common enemy against which all trade union actions were directed, and most importantly, resident Tamils could mobilise their trade union actions beyond mere industrial relation issues to a wider set of political issues pertaining to their citizenship rights, especially demands on citizenship and universal franchise which they ultimately won as late as 1984, 36 years after independence. Thirdly, it opened
up the flood gates for politically organised movements of plantation land encroachments, which began to start in the early 1980s and still continue (see forthcoming sections).

Mundane accounts in hierarchical governance
Public transcripts which initiated land reforms uncover a discursive role of public accounts. At one point, these accounts revealed an unfair allocation of lands and protested for a change in those property relations. At another point, these accounts justified the government’s actions towards the nationalisation of Ceylon Tea in response to those protests. The overall effect was circular. Public accounts were insufficient to change the governance structure. Instead, those accounts protected the discourse of hierarchical governance structures within a public ownership, and did not change the agrarian property relations. However, as time passes, the dialectic between public transcripts and hidden transcripts operated towards a dramatic change in agrarian property relations through an alternative governance structure within smallholdings which was reported as economically efficient. It is this dialectic that led this new governance to emerge, not merely the discursive role of public accounts. This section elaborates the mundane accounts through which those dialectics operated.

We identify two streams of subaltern struggles at the mundane level, both of which, one way or the other, directly contribute to the demise of large plantations and the rapid growth of smallholdings. First is the struggle of plantation Tamils to redefine their social and economic status by escaping from their historically defined occupational and ethnic identity of ‘plantation Tamilness’.

The prosaic struggles of plantation worker are against the everyday forms of domination and tyranny under which they are made to live. Their workday begins with the early morning whistle which summons them to ‘early morning labour muster’, where their names are ‘cried out’ and entered into the daily ‘muster roll’. This is a ritual dating back to the colonial beginning of the plantations and still marks the despotic mode of labour control. This also marks the apparent use of ‘voice and language’ as a threatening weapon of domination, which is always coupled with the managerial prerogatives of monetary punishments such as half-cutting wages and ‘chasing them off’ without letting them to earn their day’s living. Though the purpose of this muster is to “take a count of men and women present to work and distribute them to various divisions of the field requiring their labour”, it also performs a ritualistic function of ‘signifying’ the despotic power of capital, through its managerial wings. These rituals mobilise despotic and coercive power like in army where the commander looks for any sloppiness in the tidiness of his subordinates lined in front of him. Heavy charge upon the labour for

Everyday forms of domination
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7 Indian Tamils who were imported (by the colonial government) and, later on through generations, as ‘plantation labourers’, they were born, grew up and finally were tied to the occupational and communal identity of ‘plantation Tamilness’. The government treated them as ‘plantation Tamils’ in birth certificates and identity cards, national surveys, and constitutional reforms legitimated and reinforced their spatial and occupational identity. A series of exclusions from the mainstream economic and political forces until the 1980s also contributed to sustain this identity. As ‘coolies’, and belonging to inferior castes, ‘plantation Tamilness’ (but not the Tamilness per se) has always been an inferior ethnic identity, which plantation people always wanted to escape from.
untidiness in their tools, absences from work the previous day, sluggishness in obeying managerial command, lateness to the muster, and smell of illicit alcohol remaining from the previous night’s drink spree, and so on, are the prominent mode of communication, where random appraisals would often become sarcastic. And, it is still not rare, even in this late postcolonial period, to see occasional use of ‘physical force’ against labour. Taking together, the control rituals around the morning muster indicate a form of accountability structure where managers hold their workers accountable to perform through despotic command and supervision.

Once the labourers are dispersed, the physical distances between various divisions refrain the management from close supervision, but labour is subjected to the continuous close supervision of communal headmen (‘kanganies’) where kinship and communal relations between the labourer gangs and their headmen becomes the defining proposition. Thus initial, despotic accountability relations come to be rather distant, and they get reformed into a local set of relations. However, managers’ occasional and surprise visits are used to reduce this gap: such visits often make a bitter experience for the labourers and also for their headmen, because, as a headman grieved, “However good we do our work ‘dorai’ (paternal lord) will find something wrong to shout at us; that is what all ‘dorai’ do”. Thus these visits not only narrow gap in accountability relations but also link the despotic controls by hierarchical governance with the controls through communal relations.

In addition, especially women’s work of plucking is subject to output-based controls. Here, everyone is expected to pluck 18kg of tea leaves to earn the day’s wage. Otherwise, their daily wage is half-cut, but every kilogram above 18kg earns Rs3.00 incentive (2002 figures, their daily wage was Rs.126, just below US$2). These calculations, however, are made through despotic confrontations between management and labour in the weighing centres. These include regular shouting at the women to keep their voice down and to make them stay in line till they get their turn; inspecting their daily plucking for poor quality pickings; and weighing and recording the individual plucking outputs. Also, the management often deduct a few kilos (typically ranging from 1 to 3 kg, but not in fractions thereof) from the gross weight for mature leaves and also for dampness of the leaves on wet days. Such deductions are ‘official allowances’ for management which labour would rarely ‘oppose’, but often ‘beg’ for ‘pardon’ as a privilege for non-deductions, which sometimes they get on the grounds of sympathy from managers for their age, loyalty or previous ‘memories of good behaviour’. The management uses such deductions to punish disloyal workers as well. In this way, output-based controls derive measurements, recording, and reporting practices through mobilising the despotic elements of hierarchical governance structure.

These accounting and control practices provide the social space within which domination and submissiveness are scripted as necessary “infrapolitical” (Scott, 1990) apparatus for appropriation of surplus value. They also legitimise a managerial ideology for being harsh, tough and attentive to details to reveal any sluggishness of labour. Managers also capitalise on their various paternal engagements with the labour community (e.g. settling their family and community disputes, attending various social and religious occasions as the honoured chief guest, and using his personal political contacts to bail out “his men” when they are arrested by the police for minor crimes like possession and sales of illicit alcohol, etc.) to legitimise this despotic ideology of “taming the coolies”. A former Superintendent, now a senior manager of a privatised plantation company, commented:

“You can’t manage these people otherwise. You had to be tough. ... That does not mean that we were unconcerned with them. ... It is a matter of command and consideration. ... If you are a superintendent, you are not just managing a plantation but you are living in a plantation as their ‘dorai’ (paternal lord). Unlike what I am now doing here in the Colombo Head Office, you cannot just have an eight-hour
workday. They come to you in the middle of the night shouting “adawane sami, (oh, my god) they are killing each other being drunk”. It is not the police who should first attend the incident but you, they don’t want the police in the line rooms but you, and you are the best one to settle the matter ... That’s what they expect from you. Then they understand that you are shouting at them for their own good.”

The essence of this managerial ideology is the residue of colonial paternalism through which coercion is legitimated: paternalism is essentially seen as the metaphor of benevolent father aware of his responsibilities to his compliant offspring. Nevertheless, paternalism never implies only a cultural phenomenon, but negotiated institutional order, although between grossly unequal actors, intermediated through material circumstances which dictate the dependence of the compliant upon the patron for their work and living (cf. Thompson, 1974). A retired labourer revealed how paternalism is transcribed into their naive cognition:

“We had many dorai (superintendents). First whites and then Singhala dorai ... (they are) bad because they beat us, they shout at us, and they ‘chase us away’ when we make complaints about ‘estate things’ (which means for him welfare and administration). If something goes wrong, when we are caught idling, they shout at us. They are bad because they don’t pay us enough. But they are good because they take care of us. When we are ill they send estate lorry for us to go to the town hospital. They come to our ‘lines’ (workers’ residence) and look after us. ... Dorai should look after us. We work for them”.

Paternalism thus produces a socially constructed accountability structure under the conditions of hegemonic order. It constitutes a power and cultural duality between superior and subaltern beings, where the social space for superiors to exercise their coercive power over the subalterns is mainly reproduced through subalterns’ dependency on the superiors for their existential security. The paternalistic accountability structure is also, through other social institutions (such as education, religion, government and party politics, and also trade unions), contribute to the reproduction of the existing hegemonic order which secures the “active consent of subordinate groups to the social arrangements that reproduce their subordination” (Scott 1990: 73; see also Burawoy 1979). A regional trade union officer explained:

“You see, these people do not understand that their wellbeing can be secured only if the estate is running well. These men, you won’t believe even some women, are addicted to illicit alcohol. They need daily cash to get them. Look at this man [drawing my attention to a worker sitting on a bench]; he is drunk, even now in the middle of the day. ... So these people work in ‘mudalalies’ (tea smallholders) plots because they pay the day’s wage at the end of the day. ... So when they are absent from estate work their name is erased from the estate register. Then they get ‘heated’ and come here and ask us to get their names back in the register. ... it is not unfair that managers act like this. They have got to be tough at these people. They have no other option”.

Thus, coercion embedded in these accountability structures is legitimated as a necessary evil to combat other forms of evil. Consequently, seeking alternative accountability structures, especially in smallholdings where ‘estate people’ can find alternative employment is restricted. Even the police have often been called upon to restrict such incidents. A newspaper reported:

“Several families of workers at Noori Estate, Deraniyagala, were taken to the Deraniyagala police recently on a complaint made by the Superintendent, alleging that they had not reported for work on the estate but had gone to the villages (i.e. seeking jobs outside the plantations). The Superintendent had told the police that he would be compelled to take over the line rooms of those families if they failed to report for estate work. (Deraniyagala Correspondent, The Island, 2000 July 24).

Accommodating the subaltern to the logic of domination is thus achieved through not only defining what is “realistic and what is not realistic to drive certain aspirations and grievances into the realm of
the impossible, of idle dreams” (Scott 1990: 74), but also constructing a false consciousness that enlightenment for subalterns is possible only within the existing governance structures. By persuading underclasses that their position, their life-chances, their tribulations, and also their progress are inevitably bound by the existing relations of production, “hegemony can produce the behavioural results of consent without necessarily changing people’s values” (Scott, 1990: 74). The underlying accounting and accountability structures cannot thus be divorced from this logic of domination, hence the peculiarity of “accounting in subalternity”.

**Hidden and public transcripts of subaltern resistance**

The logic of domination, however, stems from both historical and contemporary ideological and material practices operating in contradictions and asymmetrical relations of power. Thus the accountability structures in the logic of domination do not totally negate the possibilities of resistance and subaltern’s agency to impose certain changes in governance structures. Indeed, paternalism itself becomes a social space for subalterns to impose resistance: often being hidden from the immediate gaze of their masters, they can write ‘hidden transcripts’ (Scott, 1990) of resistance towards changes in governance structures. As Scott (1987; 1990) has exemplified, such hidden transcripts consist of those offstage speeches, gestures, and practices which confirm, contradict, or inflect what appears to be in public transcripts. It is by asserting the discrepancy between the hidden transcripts and the public transcripts that we can begin to understand how prosaic modes of subaltern resistance are implicated in structural conditions which they themselves are subject to.

Submissiveness is the principal mode of reaction to the managerial domination scripted within those ritualistic control practices we discussed above. Knowing the power that management can exercise upon them, and negative consequences that a misplaced gesture or a misspoken word can have upon them, it has been the wisdom of practice that direct confrontation with management is something better avoided. Submissiveness is, however, not simply a passive accommodating behaviour, but a strategy that subalterns adopt as a mode of avoiding something worse than what they experience. Nevertheless, what is hidden behind this open submissiveness is the resistance against the tyrannies of their lives.

These hidden transcripts have neither been explicitly directed against their immediate masters nor manifested as agitating, militant or confrontational actions against domination. Instead, they are often manifested as self-help, a set of hidden actions which they justify for themselves as necessary to soften their poverty ridden lives, which, however, do have significant implications for the transformation of the plantation economy from a large-scale plantation mode to that of smallholding. At the outset, one may even object to our classification of them as resistance due to their non-confrontational character. However, they are the ways subalterns sustain a critique of power while hiding behind the innocuous understanding of their conduct. These patterns of disguising ideological insubordination, or infrapolitics of powerless, or hidden transcripts of resistance mainly consist of, in our empirical case, interrelated behavioural patterns of alcoholism, absenteeism, pilfering, and moving out.

**Alcoholism**

“Afterward they would drink to soothe their grievances and demonstrate mutual support; drink evil and bad luck to some obnoxious and tyrannical official and drink long life and prosperity to themselves” (Anonymous report in a 1869 edition of the Locomotive Engineer’s Journal, quoted in Licht, 1983: 238).
This is exactly what we captured from the drinking habits of plantation men (not women). They make an almost daily evening visit to a ‘drinking point’ where locally brewed cheap illicit alcohol is made and sold only to known customers. Men buy a few ‘packets’ and just disappear into a field, hidden from ‘dorais’ and occasionally patrolling police, where they can share and sip with their working colleagues. This is a ‘risky habit’ as the result would be physically challenging if they were caught by police. The results could be much severe, ending up in the court and jail if caught up with brewing and selling, which however depends upon whether those sellers have any ‘connections’ with politicians and police. Despite these difficulties, having a sip in the evening has been both a social and physical necessity for many men:

“We don’t know… we just drink … because we need it. We know it is shit and no good to our body. But we can’t help. … We work hard during the day, and we need something to ‘pour in’ in the evening. It is not fair that dorai and police hassle us for this”.

But for authorities, alcoholism among workers has been something more than a mere ‘fair’ deal. It has been the main cause not only for communal violence and crimes, poverty, malnutrition, but also for the high rate of labour absenteeism and low labour productivity (cf. Asian Development Bank, 2002). A superintendent was frustrated on this matter, because:

“this is a very very hard drink, and it hits to the bones. It is no good for anybody except for those devils who sell it and destroy others’ lives; … Bad for us, because we have no proper workers left here except for a set of weak addicts, who are absent more often than present to the work. They just do a half a job and spend everything on this. Thanks to their women, their families are just surviving. Those poor women are doing the harder work and take care of their families, and these ‘donkeys’ just have become a burden on them”.

Alcoholism brought us two main points for our analysis. First is that this practice creates a social space for workers to resist against the management. Despite the negative moral appeals attached to alcoholism, it continues to constitute the resistance behaviour of male labour, especially because of its social capacity to create their ‘hidden space of social life’. This is a space where antagonistic feelings and frustrations (as well as whatever the joys they could find) in their day-to-day lives can be let out, but without being exposed to the risk of doing so in public. Drinking is not simply an individual psychological and physiological phenomenon, but a collective social act through which the subalterns write their hidden transcripts of resistance being detached from public lives of work and control.

Secondly, widespread alcoholism does have a significant negative impact on capital accumulation and has called for hegemonic actions from a coalition of plantation companies, trade unions, government, international funding agencies and NGOs. Their collective actions have taken the shape of a wider social development project, which takes the issue of reconstructing communal ideologies of work and pleasure. The issues of absenteeism, low labour productivity, non-participation of males in plucking jobs, domestic violence, malnutrition, child abuse and so on are related to the “problem of alcoholism”. Together with the help of police and managerial prerogatives to reconstruct a “workforce with a discipline”, the development project provides monetary incentives, community education, workshops for trade union and managers, and so on.

The above two points have implications for accounting and governance structures. On the one hand, they reveal the nature of hegemonic structures of governance which are dialectical upon hidden transcripts and the ruling classes’ strategic response to bring such hidden transcripts to the public domain for making them more governable and controllable. On the other hand, the losses of
productivity and increases in absenteeism create some calculable mentalities on the part of agencies towards reconsidering a change in the prevailing governance structures by which such losses and wastes are produced.

**Pilfering**

Again as a practice running against the common morality of good behaviour, but often self justified and reproduced as a mode of self-help, pilfering was found to be another hidden transcript. Pilfering, according to a superintendent, is rather common in two areas of plantation work: theft of black tea from the factory and green tea from the field.

“Stealing black tea from the factory has been a very common problem, and we have tried so many methods to control it but with little success. During the last couple of years I have been much successful in this as I got a good fence around the factory and only a single entry and exit point to the factory site. Instead of typical ‘watchers’ I have arranged with a security firm at this entry and exit point. ... Despite all these efforts, there is still theft from the factory. ... Whatever you do to stop them, they will find a way to continue what they were doing. ... Theft of green tea is not an old practice but became common only after the emergence of smallholders around the plantation”.

When the first author participated in a couple of tea collection trips from smallholders, he observed how green tea was being pilfered and how such practices formed modes of resistance. The collector starts the trip with his two helpers on the truck along a specified route that he covers every other day. Smallholders were expected to be at the side of the road with their day’s plucking of green tea. With a hanging scale at the back of the truck, the helpers weighed the sacks of tea and threw them into the truck, crying out the measurement on the scale, which the collector entered in his notebook. On his route, at a few places, plantation folks appeared from somewhere, and he stopped. A few sacks of green tea leaves would hurriedly be weighed and emptied into the truck while one of them kept a lookout on the road for field officers and police. At one point, part of the sum due was settled on the spot. In other instances, plantation folks were supposed to collect their dues later in the day in town. As the collector said, around 5-10% of his daily collection comes from these plantation folks, and he also claimed that he was of course doing a service for those “plantation folks” because he paid them almost as twice for a kilo as what their women could get for a kilo from work. It was also good for him because he could still make a good profit out of them. For those plantation folks, they do this because what they get from estate-work is hardly enough.

Pilfering operates in a very local, hidden accountability structure: it would never constitute an individual resisting subject’s reaction to a set of economic opportunities to steal, but demands a certain degree of coordination and cooperation among various actors. It is through careful thought, communication, and a high degree of risk-taking and adventuring that people construct a social space within which they can transform such practices into a relatively dependable source to supplement their regular income from openly acknowledged sources. This social accountability structure, the adventurous nature of the task, and associated monetary reward provide the necessary pride for the ‘brave’ folks to engage in the practice and boast about what they do while sharing part of their proceeds when buying a drink for their colleagues. In this way, though very localised, it creates a sort of ‘Robin Hood’ effect of ideology; so plantation folks say, “We steal but to be rich”, and pilfering is reproduced as a social form satisfying to peers and appropriately provoking to superiors. Also it is reproduced in an offstage subculture in which it is formed and articulated as a type of negation (cf. Scott, 1990: 118).
Moving out

Compared to alcoholism and pilfering, moving out constitutes the most significant mode of non-confrontational resistance by plantation workers. It was very natural for the children of workers to follow in the footsteps of their parents as soon as they reached their mid-teens. As one 76 year-old retired plantation worker reflected, her children have been confined to the tea estates as pluckers and labourers, not simply because they like it but that was the only available option they had other than a few opportunities of becoming domestic servants of wealthy families outside the plantations. They had to tolerate the poverty and drudgery of plantation lives. But her grandchildren are “fortunate and better off” and have “no sins to carry over from their previous births” because they were able to escape from the plantations. One of her grandchildren broke their historical binding with the plantation as the only space of social reproduction by simply learning driving – a skill different from that which was followed by his forefathers, and a skill which he could learn, thanks to help from someone outside the plantation community. Others were granddaughters, two of whom, with the help from their elder brother, the driver, could find jobs outside as garment workers, while the other granddaughter, the youngest, could “go Middle East” to work as a housemaid, but only after spending a good fortune of savings of her brother and sisters to pay for the employment agency. Nevertheless, after all, the grandmother, whose husband and only son both died through excessive drinking is relieved to find that her grandchildren were all better off outside the plantation.

This seemingly personal account of ‘success’ has become a rather common phenomenon in the recent past. As a plantation school teacher once commented, for plantation kids “any kind of work which has nothing to do with plucking tea leaves and cleaning under tea bushes is the expectation of the future, and now they have the chance of seeking that out”. In contrast, to the Chairman of the Planters’ Association, this moving out is a “drain of resources from the plantation sector” and is a “serious problem” which demands prompt strategic actions from everyone related to plantations (Sunday Observer, March 25 2001: 24). For a superintendent, during the last few years, he has lost almost half of the workforce for outside jobs, and he cannot think of how he can get today’s younger generation to work in the plantations: “it is not just a matter of monetary incentives, but something to do with social stigma and dignity. For centuries, these poor people were considered to be ‘coolies’. Once they have the opportunity, they would not miss that chance. For their younger ones, being unemployed and unmarried is better than doing a plantation job”.

This newly gained capacity of plantation folks to ‘move out’ is related to three interrelated macro-political movements. The first was the increased electoral strength of Tamil plantation workers following a series of pacts which guaranteed citizenship for ‘estate Tamils’. This has made them an important electoral constituency, particularly under the Proportional Representation System of elections (enacted in 1978). The second was the civil war situation in the North and East of the island. The tactical necessity of the state to prevent the spread of Tamil nationalist (separatist) forces in the North and East into the upcountry plantation area has meant that the government and the plantation companies are compelled to be more considerate to the needs of the plantation workers. Thirdly, through the increased electoral strength of plantation Tamils, the political role of the trade union leadership as ministers and members of parliament has mobilised their political presence to win political and welfare concessions for the workers (Kanathipitllai 1992: 30). This ethnic politics has effectively transformed the plantation economy into a welfare state. The focus of this is not explicitly on shaping and reshaping production regimes of control and subordination but the distribution of welfare packages such as housing, education and health care with the aim of “making plantation a better place for living and work”. The active agents of this welfare state are composed of trade union politicians (who are, in turn, part of the political state as cabinet ministers), politicians who represent
other non-trade union counterparts of the political state, government bureaucrats, international development funding agencies, NGOs, and plantation management. The governing ideology of this political state is to create a hegemonic bloc within which the colonial tradition of manufacturing Ceylon Tea within big plantation units is to be continued but within more hegemonic and non-coercive apparatuses of control. For example, the most respected trade union leader among the plantation Tamils Mr S Thondaman said:

“Tamils in the North and the East were (Sri Lankan Tamils - a constituted ‘other’ for plantation Tamil identity) well educated because they have good teachers. Tamil students in the plantation sector had not been afforded a proper education. I have strived hard and fought for the citizenship rights of Tamils of Indian origin here. I have succeeded in this endeavour to a certain extent. I urge Tamil youth to register their names in the voters’ list every year in June, to ensure that they would be able to exercise their right to vote” (speech by Mr. Thondaman at a gathering of plantation Tamils at Wattegame Hindu temple, reported in the Observer 22 March 1991).

Interestingly, rather than creating a hegemonic block with the subalterns to sustain plantations as a viable mode of production, these welfare reformations had an unexpected but inevitable impact upon the plantation labour supply. Welfare measures have given plantation youths with new hopes for a better life beyond plantations. As a result, 53% of the total acreage is now “abandoned and uncultivated” mainly due to a shortage of workforce. The result is that plantations have increasingly become a ‘politically inefficient’ mode of governance, for which an alternative has to be emerged.

Mundane accounts for smallholdings

We have so far discussed only one side of subaltern transcripts: plantation Tamils’ struggles against the tyrannies of plantation capitalism which only account for the problematisation of plantations as a mode of control, but not the rise of smallholding as an alternative. Our account of how subaltern’s struggles implicated in structural changes in governance will not be complete unless we consider the ‘transcripts’ of land encroachments by the surrounding villagers, hence this section.

Official accounts on plantation that 53% of its land is abandoned and uncultivated is a statistic meant to be only for ‘official reporting’ and is arrived at by deducting the ‘area in use’ from the official total acreage in the books. Off the books, a large portion of this abandoned area is not necessarily uncultivated but has already been encroached upon by the villagers and is under smallholdings. “We the management can do only a little about that”, said a plantation manager, and went on to explain this scenario:

“Once lands were left uncultivated by the estate, they (villagers) know that they are not in use. Then they organise themselves ... and encroach on them. What are we supposed to do? Just to make a complaint to the police and inform the Head Office. Police may visit the place as a formality but will not do anything more than what local politicians ask them to do. Mostly these are organised by those with a strong political backup and we are just bureaucrats. ”

The General Secretary of the Planters’ Association expressed his concerns about this matter of plantation land encroachments, noting that he had officially lodged a complaint with the highest political authority, the President herself. He also acknowledged the fact that the national level political leadership could do only very little without proper help from the village level political patrons, which is pretty much absent. In contrast, in the context of local-level electoral accountability structures, land encroachment by villagers is taken as a rightful movement by the marginalised. It was gracefully
encouraged by many local politicians as a means of addressing issues of poverty and unemployment. A regional politician commented on this.

“These plantations are just a bloody waste of lands. You see them, you need a three wheeler [a sort of a taxi] to go from one bush to another (sarcastic). ... As we always ask, they should be distributed among the villagers; they know how to put them into good use. I mean it. These people need lands. They are the ones without them and suffering. ... So, why should we ask people to stop grabbing those lands? Instead, we should encourage them. If they can do it, they should do it.”

However, this does not mean that land encroachment does not present any internal contradictions. Land encroachment has created fragmentations and conflicts among various political groups. Some cases have ended up with violent conflicts between different political groups among the villagers themselves. Lands are not just there for anybody to grab, but they are in effect ‘political assets’ which can be capitalised only through accountability networks embedded in electoral politics.

The first author’s visits to the field surprised him by the sight of the new smallholdings emerged on the lands which once belonged to large tea estates. His schoolmates and relatives, who built one such village, explained their process of making a new village. For long, they had “kept an eye” on a abandoned plantation land. The ‘relevant’ political patrons had been kept informed of this ‘availability of lands without good use’. Following their instructions, village folks had even lodged a petition at the Provincial Council to urge for an official distribution of these lands among the villagers, which, however, would never take place officially. Then they “held on” until the volatility after a general election. “Just in a couple of nights”, explained a villager:

“... our people ... with mutual support, fenced out plots for each of them. Nobody knew the exact size of their plots but some were able to get almost an acre ... We just put up some temporary houses and settled”.

This gave rise to a new village and a set of smallholdings. Thereafter, the process has gone through a rather silent and crafty phase. The newly formed village has initiated its own ‘political society’ (Village Development Society) with formal office bearers and political patrons as their development advisers. A few years later, after repeated petitions from the Development Society and with political backup from its patrons, the Provincial Council carried out a formal survey and offered title deeds for those settled in lands. Thus, a part of hitherto plantation lands was transformed into smallholdings, not as a rational economic decision from policy makers, but as a result of the ‘infrapolitics’ (Scott, 1990) of those subaltern classes within and beyond the plantation hierarchies.

So formed smallholdings do offer a neo-colonial politico-economic alternative to large plantation mode of production, because the former is superior to the latter not only in terms of gross economic efficiency but also in terms of its ideological and material congruence with the accountability structure embedded in local-level electoral politics. As Luckacs (1971) argues (see the opening quotation of this paper), the aim of subaltern struggles is not to advance capitalism or to transcend it, but to reverse its action or at least to prevent it from developing fully, because subaltern interests are best served, at least in our empirical case, through property relations beyond those of plantation capitalism. It so happened in this case of Ceylon Tea: plantation capitalism, which used to be, by and large ‘alien’ to the village level accountability structures, is being reversed back through a political process of fragmenting large-scale plantations.

This has created an alternative accountability and governance structure to the one persisting in the large-scale plantations. Table 4 shows the fundamental differences between these two modes. Unlike what is expounded in orthodox management control theories, this transformation of
governance structures cannot be properly conceived without locating them within underlying modes of production. The newly created mode of production now carries new ways of creation and appropriation of surpluses. While large-scale plantation labour consists of the colonial workforce ghettoised through extra economic means, the new system of smallholdings employs domestic labour secured through kinship relations. This new labour force now enjoys its freedom through the non-separation of ownership and labour within kinship and community based accountability networks. Also, the newly created mode of production, for value appropriation purposes, now operates through a new system of property relations. Unlike in the large-scale plantations where property relations hinged upon colonial and metropolitan ownership which was reproduced through metropolitan finance market mechanisms, the smallholdings now have local-level accountability structure reproduced through patronage politics. Surplus values are now being appropriated through quasi-market relationships with the involvement of smallholders, local tea collectors, local factory owners, wholesalers, and tea exporters, and with market signals and government welfare and regulatory mechanisms: an alternative chain of accountability relations. While this is so, the large-scale plantations continue the appropriation of value through hierarchical and bureaucratic capital-agency relationships, and through metropolitan finance market dynamics.

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<tr>
<th>Table 4: Plantations vs. smallholdings as two distinct modes of governance</th>
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<tr>
<td><strong>Creation of surplus value</strong></td>
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<td>Source of labour</td>
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<td>Large-scale Plantations</td>
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<td>Mode of control and accountability structure</td>
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<td>Coercive and despotic controls, maintained through hierarchical accountability structure, colonial control rituals and paternalistic dependency upon plantations as the sole source of existential security.</td>
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<td>Non-separation of ownership and labour.</td>
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<td>Consensual and hegemonic control apparatus mainly secured through accountability structures running across kinship, community and patronage political relations.</td>
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<td><strong>Appropriation of surplus value</strong></td>
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<td>Property relationships</td>
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<td>Large-scale Plantations</td>
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<td>Appropriation of surplus value</td>
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<td>Through hierarchical and bureaucratic capital-agency relations.</td>
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<td>Through quasi-market relationships, and smallholders, tea collectors, factory owners, wholesalers, and tea exporters.</td>
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Summary and Conclusion

The dialectic between public and hidden transcripts within and around Ceylon Tea plantations became enacted in transforming governance structures into a quasi-market mode from its hierarchical mode. Appearing for macro-structural reformatations, public transcripts revealed how the pressure of the subaltern masses demanded a structural change in agrarian property relations mystified by hierarchical governance structure. Public transcripts appeared to legitimise the demand and problematise the prevailing governance structure, resulting in a change in the nationalisation of plantations in the 1970s. However, this change effected little on the subalternity, as the 95% of estates went to a public enterprise which still celebrated the hierarchical governance structure. This happened as the subaltern voices were channelled through the existing elite-hegemony rather than subalterns themselves. Nevertheless, this change created a space for subsequent struggles of the subalterns, first, by being local-politics more active within nationalised plantations, secondly, by revitalising trade union agitations against the hierarchical governance structure and against the marginalization of plantation Tamils within wider society, and, thirdly, by bearing the encroachment of plantation lands by nearby villagers. It was this political space and subsequent mundane accounts rather than land reforms that caused the transition of governance structure to be governed by quasi-market conditions within smallholdings. It was these struggles that hastened this transition, not the ultimate economic efficiencies reported in public accounts. These accounts merely played a legitimising role for the discursive formation of this transition (cf. Richardson, 1987; Cooper, 1995).

The dialectic mundane accounts of public and hidden transcripts mobilised within and around plantations. Hidden transcripts revealed that workers’ resistances were against the logic of domination exercised from “early morning muster” to “output-based production controls”; from “shouting and disciplining ” to “the use of physical forces”; from “unexpected visits” to “being harsh, tough and attentive to details”, and so on. While these “techniques” of controls were used in a complex web of accountability relations between the hierarchical governance structure and communal social structure, their day-to-day mobilisation was enacted in the legitimacy of “paternalistic dependency” which defined what is realistic and what is unrealistic, and also what is good and bad for the subalterns in their public domain. Also, those accountability relations defined for subordinate groups what is publicly possible and impossible and channelled certain hopes and grievances into the realm of the impossible - a construction of a “false consciousnesses” by which workers understand that opportunities are possible only within the existing governance structure and its relations of accountability which publicly appeared through workers’ submissiveness: to be “consent without necessarily changing people’s values” (Scott 1990: 74).

However, under this submissiveness and against the logic of domination, hidden transcripts represented prosaic but constant struggles of the subalterns. While submissiveness was not simply a passive “acceptance”, but an active strategy to avoid what could be worse for the subalterns, behind this open submissiveness were alcoholism, pilfering, and moving out: “weapons of the weak”. These hidden transcripts stood as indirect, non-agitated, non-militant and non-confrontational but acted as self-helps to legitimise for themselves as indispensable to mitigate their subalternity. Two forms of accounting emerged from this. First was, despite their incalculable appearance, the signification of productivity losses in terms of absenteeism, wastes, health deterioration, and so on, which point to the failures of local accountability relations. Second was the open accounts’ legitimising role by making hidden transcripts open to the policy circles, and by forming a discourse that the hierarchical governance structures and their accountability relations are economically untenable. These two accountings performed in sync: hidden transcripts were brought into the public domain to legitimise the internal problems through writing public transcripts, which, within the domain of public
transcripts, justified the keeping of some considerable extent of lands uncultivated and, in turn, abandoned. Also, supplementary, hidden transcripts of the struggles of surrounding subaltern villagers for land encroachment became public accounts for legitimising their actions to be “rightful”: a means of addressing the issues of poverty and unemployment which was backed by local politicians seeking legitimacy for their presence within accountability structures of electorate politics. Consequently, an alternative, governance structure emerged and began to operate under quasi-market conditions, and through kinship and community relations.

This transition is thus not a result of deliberate economic policy decision by plantation companies, as Sartorius and Kirsten (2005) illustrated in their study on sugarcane production in Southern Africa. Instead, it is essentially an ‘emergent’ outcome of political processes intermingled with both open and hidden transcripts, and with accounting and accountability forms mentioned above. Sadly, neoclassical economists tended to see such outcomes as the results of functional strategies informing the choices of markets, hierarchies or hybrid forms of structures that would economise on the transaction and/or agency costs of coordinating socio-economic activities. This is a partial and incomplete analysis blinded by the discursive formation of official accounts which does not reveal underlying political process of this transition. In contrast, we argue that the origin of new governance structure lies in political process where the subalterns’ prosaic struggles implicated in their hidden transcripts which became public transcripts for taking “legitimate” actions for the transition. Also, it was those subaltern struggles that were indissolubly linked with the vestige of feudal society where actions were taken to reverse the effects of capitalism or to prevent it from developing fully (Lukacs, 1971).

This argument entertains a framework of how subaltern struggles can be defined by linking those struggles with complex social relations embedded in the dynamics of hegemonic accountability structures and how prosaic resistances can inform governance structure changes. The existing critical accounting literature has lived with workers’ resistances emerged from the luxury of open, organised political activity within industrial relations, rather than from the prosaic struggles within peasant agrarian relations. In contrast, our framework can be used for defining the subalternty in such broader terms and for theorising governance structures by such prosaic struggles of the subalterns. Existing accounting research on subalternty has only emphasised the subjugation of the subalterns through technologies of accounting and controls, not the possibilities available for the subalterns to transcribe their hidden powers into system changes. Our framework, we hope, would inspire further studies.

References


