

## Fundraising in Fiji: Taxation, Proceduralism, and a Moral Economy of Accountability

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Tax-paying in Fiji, unlike that in Britain, is associated with all that the people love. The time of its taking place is a high day; a day for the best attire, the pleasantest looks, and the kindest words; a day for display . . . . The Fijian carries his tribute with every demonstration of joyful excitement, of which all the tribe concerned fully partake. Crowds of spectators are assembled, and the King and his suite are there to receive the impost, which is paid in with a song and a dance, and received with smiles and applause. From this scene the tax-payers retire to partake of a feast provided by their King. Surely the policy that can thus make the paying of taxes ‘a thing of joy’ is not contemptible.

(Williams [1858] 1985: 40)

Thomas Williams, one of the earliest Christian missionaries working in Fiji, described nineteenth-century ‘tax paying’ (tribute to a high chief) as a happy event elevated by ceremony and feasting. Though generally describing Fijian polities as ‘purely despotic’, he makes a positive comparison with his native Britain, arguing that not only was taxpaying in Fiji ‘associated with all that the people love’ but that it was actually ‘a thing of joy’. Or, put in simplistic terms, that Fijians were happy taxpayers because they were able to connect taxpaying to things that mattered to them.

The imposts discussed in this chapter are not the high chiefly tributes of pre-colonial Fijian kingdoms, but the community fundraisers that lay the foundation for most collective projects in present-day Fiji, from

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transport and water infrastructure to various committees' or kin groups' commitments. And although some of the fundraisers discussed here may be accompanied by garlands and feasting – sometimes even a song and a dance – more typical fundraisers are marked apart from the rest of life by procedures that evoke Weberian images of bureaucracy rather than the chiefly rituals of Fijian high tradition. Yet just like in the event described by Williams above, it is the manner of conducting these payments that makes them meaningful.

Obviously, community fundraising events are not taxes either. But neither can they be fully disentangled from taxation or revenue collection and redistribution. For one thing, fundraisers supplement state taxation in rural Fiji, in the sense that fundraisers are a central model for organising community welfare in the absence of comprehensive state provisioning. Moreover, as I argue in this chapter, fundraisers have their origin in colonial revenue collection and its accounting systems. With regard to the latter, it is also worth noting that similar formalities are also shared with other, non-state forms of taxation – most notably the funds collected by different Christian churches in Fiji. Hence just as the similarity of taxes with chiefly tribute and redistribution is obviously a question of viewpoint, so is the comparison between taxes and fundraisers.

I analyse the way in which vernacularised versions of the colonial state's protocols and procedures offer a platform for collective social organising long after the disappearance of the administrations and ideologies that created said protocols. E. P. Thompson (1971) once used the concept of 'moral economy' to describe popular uprisings that were organised with remarkable uniformity *because* they had various old regulations acting as models for arranging moral ideas about fairness. This is a relevant frame of analysis for Fijian fundraising, too. This chapter therefore takes up what I regard as minutiae of taxpaying: in a previous article (Eräsaari 2020), I analysed the units of taxation and equivalence-making as 'moral forms' – this chapter continues a parallel pursuit, but focusing on the constitution of taxpaying individuals and accountability as bearers of moral value. To this effect, I will illustrate how the tools of colonial accounting have been retained in the service of a moral economy of egalitarianism in village Fiji. By paying particular attention to the systematic deployment of cash-book accountability, I want to draw our focus to the way prescribed processes can act as vehicles of moral sentiments. The 'good' achieved through fundraising – just like through taxation, as proclaimed by Reverend Williams above – does not have to be limited to the material

welfare created with collective funds, but can be extended to the solidarities created through the collection of those funds.

### Taxation as Moral Economy

Gustav Peebles has argued that the widely documented association between money and dirt described in various ethnographic accounts ought to be interpreted as an economic regulatory mechanism: a kind of an 'informal taxation regime' (2012: 1234). States, Peebles argues, can use taxes to redistribute excess wealth, whilst in the absence of state-organised taxation regimes, the unclean associations carried by money realise the same function – they are a counter-force for the antisocial retention of surplus money.

Peebles' notion of a popular usurpation of state-like executive power for the sake of redistribution parallels Thompson's (1971) idea of a moral economy underwritten by notions of fairness and common good. Thompson used the concept to describe the righteous, even utopian aspirations that gave rise to collective action, particularly the food riots that occurred in many parts of Britain in the eighteenth and early nineteenth centuries. More specifically, Thompson writes about the apparent popular consensus behind the widespread riots, which predated the labour movement and other corresponding forms of organisation. People in different parts of England employed essentially the same model, crowds stopping consignments of food before they reached the market, to instead sell the food at a fair price amongst themselves before handing over the money to the farmer. Riots followed, besides a sense of legitimacy, a standardised pattern.

Thompson argues that the food riots were not protests borne out of the desperation of unruly mobs, but collective action borne out of conflict between the new economic ideology and popular moral ideas pertaining to the fair price of food. This popular morality was also backed by various old edicts which previously had strictly regulated how, where, and when grain could be sold. Indeed, much of Thompson's classic 1971 essay illustrates how the old paternalist legislation continued to organise popular responses long after it had been superseded. This does not equate 'the moral economy' with the old customs and regulations. But at the same time the structure provided by outdated legislation appears to have made the widespread application of moral ideas at least much easier, perhaps even possible.

This chapter investigates another set of state-provided procedures underlying what could arguably also be called a moral economy: Fijian fundraising events. Fundraisers are the key means of funding community welfare projects which the state lacks the resources to organise,<sup>1</sup> corresponding to the idea of taxation as a mode of organising collective welfare, or Thompson's idea of provisioning through collective action as '*taxation populaire*' (1971: 112). But Fijian fundraising also parallels Thompson's food riots in the sense that it is also a process where a practice instituted by the state develops a life of its own. To highlight the parallel, I begin my analysis with the repetitive, ritualised features of fundraising.

### *Soli*

This chapter is predominantly based on materials collected in 2007–2008 in Naloto, a coastal village less than two hours' drive north of the capital of Fiji, Suva, on the island of Viti Levu. Naloto is in the 'bush' (*veikau*), just outside Fiji's main metropolitan area. This is a defining feature for the village: it is both connected to and distinctly outside the urban economy. Naloto villagers conduct their shopping in town (Nausori and Suva) and sell their garden produce (taro, cassava, coconuts, seafood) at the urban market approximately twice a month, but in the absence of regular transport, they have no other means of making money from a village base. Employment requires moving away from the village. This is reflected in the Naloto population: the approximately 300 Naloto residents are an ever-changing group, while approximately 700 more people registered at birth as members of Naloto's six land-owning groups (*mataqali*) live in various other locations in Fiji and abroad. While residence in the village is not a permanent identity, claiming an origin there is.

Nalotans are proud of their village, the chiefdom of Verata that it is part of, and of the 'paradisiacal' lifestyle it affords. 'You do not need money in the village' is a common adage that has been repeated in Fijian villages for decades (see, for example, Toren 1989: 142); there is an abundant supply of land for growing one's food, and one can get fish and clams from the sea. Yet most villagers' lack of money is evident:

<sup>1</sup> The idea of indigenous Fijian villages as subsistence-based 'safety nets' against the precarious labour market dates back to the colonial era, but persists in independent Fiji as well. The state's inability to extend its social welfare more extensively can be explained by, among other things, the economic effects of Fiji's political instability (the 1987, 2000, and 2006 coups d'état) and the decline of Fiji's sugarcane industry.

electricity, clothing, and various other consumables cost money, which is in short supply in the village. Many villagers, particularly the elderly, get money from their urban or overseas relatives upon request. Retired government employees may have provident funds to draw upon; pocket money can also be made by selling urban commodities at a small profit in the village. But by and large, money is a scarce necessity in the village. This is what makes the ever-present fundraisers so striking.

Fundraising events (*solis*, 'giving')<sup>2</sup> follow a well-known formal procedure where the purpose and nominated sum per participant are announced well in advance. A *solis* is, typically, organised by one of the numerous committees (*komiti*) in the village: the men's committee, the women's committee, the school committee, the church committee, the road committee, the development committee, the Methodist youth committee, or another of the dozens of committees in the village. These committees vary in size, meeting frequency, and degree of formality, but one feature common to all committees is their work: a committee holds meetings and, at least occasionally, raises funds to implement its decisions.

The word *solis* refers to all kinds of 'giving', so for instance the tithes collected at church are also known as *solis*, as are kin group fundraisers such as those typically organised to collect travel money for a life-cycle ritual. Urban Nalotans also hold *solis*, often organised for a specific purpose (village meeting hall *solis*, village school *solis*), and the Naloto villagers in Lautoka town also used to have a monthly 'club' where they fundraised for upcoming weddings, funerals, or other events requiring travel to the village. These are not just savings groups, because a *solis* is notably an event with an established protocol. At minimum, this means clearly enunciating the individual sums donated and the donors' names, recording them in writing, and announcing the sum total of money collected at the end of the event. Usually, a *solis* also involves serving *yaqona* (kava). *Solis* are a common event in Indigenous Fiji: in addition to the regular Methodist church *solis* held twice a week, individual *solis* are held in Naloto approximately once a fortnight.

One reason for this over-abundance of fundraisers lies undoubtedly in the Republic of Fiji's inability to provide public services at the village level. The state has an official in every Indigenous village: a 'village chief' (*turaga ni koro*) elected by fellow villagers, who is responsible for village

<sup>2</sup> The word also served as the translation for 'local rate' and provincial tax in colonial and post-colonial Native Taxation, see Capell [1941] 2003; Gatty 2009; Milner [1956] 1990: 122 e 10: I.

upkeep and census taking. The gravel road leading to Naloto is maintained every couple of months by a road grader from the Fiji Roads Authority. A state-employed nurse visits the village regularly. But other public services are the village's own responsibility: in recent years, the villagers have fundraised for a community hall, preschool, rainwater tanks, running water, dispensary, and church benches, among other things. Likewise, regular fundraising is also required for the upkeep of village footpaths, schools, teachers' quarters, and village church(es), to give just a few examples.

As a matter of fact, the *solu* institution even works as a kind of interface between the state and civil society. The villagers all acknowledge an established pattern whereby the state funds the remaining half of any large-scale development project for which a community successfully raises half the required funds. Nailagotabua Primary School, the school run by Naloto and two neighbouring villages, is a good example of this, although for the school, the state provided not just half of the money, but also old military barracks and even army soldiers to construct the school. The flushing toilets in one of the nearby villages are another example of successful state–village partnership. Nalotans, for their part, have for decades tried to raise half the funds required to build a sea wall around the village to combat erosion, but thus far the sum has proved too much for them.

So there are all sorts of *solis*. Even just the Methodist Church – the biggest church in the village – has two distinct *solis*: the *solu vakatawa*, collected for the village pastor's salary, and the *solu vakamisoneri*, collected for the Methodist Church of Fiji and Rotuma, are collected on alternate weeks, usually on a house-by-house basis, but once a month on a by-the-kin group basis (*solu vakamataqali*). The largest recurring *solu* in the village is the annual school fundraiser, in which the target sum per household was 50 Fiji dollars (FJD) (€20) per household back in 2007–2008. The school fundraiser really is a 'a day for display' in the sense described by Revd Williams (above): a day celebrated with garlands, feasting, singing, and dancing. Smaller *solis* range from festive to the informal collections organised alongside low-key kava<sup>3</sup> drinking.

It is unusual to either exceed or fall short of the nominated donation for a *solu*, although urban visitors in particular can give more than they

<sup>3</sup> Kava (*yaqona* in Fijian) is a drink made from the mildly sedative kava plant (*piper methysticum*). Kava drinking typically accompanies traditional ceremonial events, but is also by far the most popular pastime in rural Fiji.

were asked to, whilst young adults may sometimes find it hard to reach the mark. But as a rule, a *solu* proceeds following a monotonous pattern: every participant makes the pre-nominated donation, which is announced to the people present after each individual donation; the crowd expresses their thanks, and the sum is written down. This is repeated time and again as exemplified in the following description, distilled from my field notes:

The Naloto women's committee *solu* was held during the Easter break, a period busy with weddings and other events which require the presence of urban relatives, in addition to the village-based kin. It was agreed in advance that the collected sum for each adult woman in the village was 10 FJD and that the men would *veiqaravi* – provide, serve, and largely also consume the ceremonial kava for the occasion. They also prepared a cassava and coconut-cream dish known as *vakalavalava* to mark the occasion.

The event began roughly three hours after the announced starting time. First, the head of the women's committee, the two secretaries, and the money collectors with the plastic basin took their place in the upper part of the meeting hall. Once everything was ready, they started working their way through a list of all the women in the village, clan by clan so that first the ladies of the chiefly clan were called up to the collection point one by one, then the ladies of the chief-installing clan, followed by the warrior clan, the priestly clan, and finally the two clans of fishermen. A member of the committee acting as a scribe wrote down every contribution in the committee ledger. A few of the participating women gave as little as two dollars, others went as high as to double the pre-agreed 10 dollars, but by far the greatest majority gave the 10 dollars asked for.

Every contribution was called out loud to the crowd present in the meeting hall – 'Mother-of-Luke, 10 dollars; Mother-of-Jone, 10 dollars . . .', with every donation followed by a round of thanks muttered by the people present. A name called out but left without a contribution was followed by a short silence, the list of no-shows was read out at the end of the event to give latecomers a chance to contribute. Due to the busy social schedule of the Easter break, many people had asked a friend or relative to hand in their contributions, while a few participants paid an absent relative's contributions from their own purses.

Once the committee had worked their way through the list, they made sure that no-one's name was missing; then the appointed secretaries counted the money and double-checked the result before announcing it – just over 500 FJD. The event was closed by a thank-you speech from the head of the committee, a presentation of kava to thank the women for their contribution, a gift of sweet coconut puddings to the women, and a concluding prayer by the Methodist church steward.

The collection itself took about an hour or less, though a good number of villagers spent the three-hour wait before it by cooking a lunch which was served before the collection began, or the sweet puddings that followed it, or preparing and presiding over the kava that was served during and after the collection. Moreover, the event was followed by a women's committee meeting discussing the use of the money collected, which gradually turned into a large-scale kava-drinking event in which both men and women participated. The event was supposed to begin at 10 o'clock, finally commenced at 1 p.m. and the festivities ended at 6 p.m., making the women's committee fundraiser pretty much a full-day affair.

Unlike the women's committee *solis*, which required the presence of most people in the village, the great majority of fundraisers are smaller affairs that take place around a bowl of kava. In such events, fundraising is combined with relaxed socialising, often so much so that participants may prolong the event on purpose: one participant tosses a crumpled bill across the floor to the money collector after half an hour of discussion, the next one perhaps a full hour later, and so forth. In church and school fundraising, on the other hand, the protocol is more formal: the Methodist church steward or the head of school committee read out one name at a time, and the named person walks up to the collection desk in front of the crowd to hand over his or her payment. But whatever the degree of formality, the payer's name and donation is always declared and written down.

Christina Toren (1989) has also noted these recurring features of Fijian fundraising, highlighting a degree of compulsion present in *solis* (but absent from the playful cash drinking [*gunu sede*]<sup>4</sup> events) and she observes:

One who refuses to take part in such a *solis* or 'giving' is failing to publicly avow a link with the village. In any public fundraising the amount given by each person or family is noted down and read out to those assembled and any derelictions are noticed and become the subject of criticism. This is true for all money gifts – from the weekly contributions every Sunday in church to those made to school or village. Any large donation is always a public affair: one should be seen to give.

(Toren 1989: 146)

Although the scale and formality of fundraising varies from being a small-scale pastime to a multi-village event with loudspeakers and feast

<sup>4</sup> Unlike in Sawaieke village in Gau described by Toren, I have witnessed no kava-for-money events in Naloto. Villagers are familiar with the format, and remember them fondly as fun events, but told me *gunu sedes* were discontinued at the request of the Methodist pastor in the early 2000s.

food, the formalities remain essentially the same. The village Methodist Sunday School even teaches fundraising protocol to pre-to-school-age children, complete with announcements and written records. On an occasion that I attended in 2007, the teacher instructed the children that the *solu* is a ‘competition’ but without prizes: everyone competes against themselves. The children got to choose the nominal per capita sum themselves and agreed on 50 cents each. They were told that everyone should try to make this target, but surpassing the mark is perfectly okay if one feels like it. One of the older girls was nominated as the secretary and was given a pen and a notebook for the purpose, after which every Sunday School pupil stepped forth to present his or her money in turn.

Even the cake raffles (*kati*) sometimes organised by teenage girls follow the customs of declaring and recording the sums received. A cake raffle, played with a deck of cards, can take a maximum of thirteen players per round so that each participant buys a number (1–13), everyone pays the same amount for their number, and the player whose number is drawn from the deck wins a cake. Since everyone pays exactly the same amount, the repetitive declaration of sums becomes a pronounced feature: Maikeli 50 cents, Mere 50 cents, Jone 50 cents, and so forth. Each identical sum received is also written down in an old notebook or a loose piece of paper. Unlike the formal ledgers of the church or school committees, cake raffle bookkeeping is not actually used or inspected afterwards.

I am not calling attention to the necessity or unnecessary of bookkeeping, or even the formality of fundraising, but rather that way in which cash, the ritualised publicity of payments, and bookkeeping come together in fundraisers. This reveals an underlying pattern which is almost the opposite of local lifecycle events.

In Indigenous Fiji, ‘traditional’ events are known as the ‘Fijian way’ (*vakaViti*) or ‘the way of the land’ (*vakavanua*): most typically funerals, weddings, and other lifecycle events, but also various other events relating to the chiefly organisation, house building projects, the upkeep of old burial sites, or other events organised under traditional authorities. I have described these elsewhere (e.g. Eräsaari 2013, 2018); here I only want to point out that traditional ritual events involve groups rather than individuals, and they typically take the form of collective gifts between groups. The giver or receiver of a gift is not individualised, except at the level of the titles personified by senior members of groups. Collective gifts comprise both men’s and women’s wealth – whale teeth, kerosene, pandanus mats, print cloth – and food gifts from all group members. It is very difficult to define the precise worth of such gifts because sums are

never announced; on the contrary, amounts are belittled, and gift items are presented in bundles, piles, or other units whose precise quantity is left unspecified to most participants. Written notes may be kept at these events, too, but such records contain groups' titles and categories of things received, but no sums. Due to this pronounced contrast between the 'Fijian way' and *solis*, it is obvious the model employed at *solis* events is derived from another source. Here, the bookkeeping provides an obvious clue.

### Bookkeeping

Colonial Fiji (1874–1970) was built on a late-nineteenth-century protectionist project, under which the British colonial administration sought to rule the islands' population indirectly, in accordance with Indigenous culture. This resulted in a system which sought to define and codify 'the real' Fijian culture. The colonial administration was most directly occupied with the chiefly organisation, private property, and the appropriate kinship nucleus for land ownership, but little by little the amateur ethnographers of Fiji's Native Administration codified everything from proper house dimensions to the appropriate location of pig pens, from collective obligations to the acceptable value of requesting. The Native Regulations which defined all these specificities were surprisingly strict on bookkeeping – 'surprisingly', because for a long time, the Indigenous population possessed virtually no money, and the islands' first governor Arthur Gordon even described money tax as 'an engine for forcing men into involuntary servitude' (Thurston 1886: 107).

Gordon's taxation scheme accordingly replaced the precolonial Kingdom of Fiji's (1871–1874) head tax, payable in cash or labour, with a tax paid in village-produced cash crops and tendered out by the government. Sohmer describes how this arrangement was thought to benefit Indigenous society, both by encouraging cash cropping and industrious habits, and by strengthening the authority of the chiefs, who were charged with assessment, supervision, and labour distribution (1984: 147). But most importantly, this system was seen as a way of combating the depopulation and cultural erosion of villages that cash taxes were thought to cause. 'In other words, taxation in kind meant that the Fijian could stay in the village and continue to be a Fijian,' Sohmer concludes (1984: 147).

And yet ledgers figure prominently in the regulations passed by the Native Administration:

[A]ll moneys received by the Roko [colonial administrative chief] or Vakatawa [Methodist pastor] of a province, or the Provincial Scribe on account of a vessel, boat or punt of any sort or kind, or on account of a church, or a water supply, or any other matter whatsoever shall be paid into the Provincial Fund and shall be entered up and passed through the books of the Provincial Fund of the province . . . All moneys received as above shall be posted in the Cash Book within a period of one week from the time the money is received.

(A Regulation to Amend Regulation No. 2 of 1891. *Fiji Royal Gazette* 17/1899: 139–140).

All moneys received on communal account by any person duly appointed to be the receiver thereof shall be recorded by the said receiver in a book to be kept for the purpose.

(No. 5 of 1899: A Regulation to Amend Regulation No. 2 of 1891. *Fiji Royal Gazette* 46/1899: 352).

6. Moneys of the kind described in the fourth subsection of the second section of this Regulation received by any person appointed to do so shall be entered by the receiver in a book to be kept for that purpose and immediately paid by him to the provincial scribe, who shall thereafter forward the same to the Secretary for Native Affairs by the first opportunity. 7. All moneys received by the provincial scribe on account of the provincial fund shall be entered in a book to be kept for that purpose, called the provincial cash book, a copy of which shall be transmitted to the Secretary for Native Affairs six monthly.

(No. 16 of 1912: A Regulation to Provide for the Collection of Provincial Funds. Native Regulation Board 1926: 35).

All such moneys received by a Buli [administrative chief] shall be entered by him in a book to be kept for that purpose, the form of which may from time to time be settled by the Secretary for Native Affairs.

(No. 14 of 1927: A Regulation to Provide for the Collection of Funds. Native Regulation Board 1936: 41).

By 1931, the Secretariat for Native Affairs boasted a revised system of accounting for Native Funds with a ‘trefoil receipt system’ to safeguard the funds (Secretariat for Native Affairs 1932: 1). In part we are no doubt dealing with the special role occupied by ledgers in the European world-view. Mary Poovey (1998) has pointed out that the significance of accounting extends well beyond credit and debit, and has, since the sixteenth century, come to inform our ideas of virtues like trustworthiness and uprightness. But the morality of accounting aside, these regulations are a special case because they show that the handling of money was

regulated at least from 1891 onwards, a time when money itself was largely absent from Fijian villages. The Native Administration, as mentioned above, had actually deployed a policy which regarded the monetisation of the Indigenous economy as a potential vehicle for uncontrolled culture change and exploitation (see Eräsaari 2013: 187–219), and it was only in 1913 that the Native Administration was ready to claim that money was now ‘in free circulation throughout the group’ (Native Department 1913: 2) – that itself an exaggeration made to pave way for the discontinuation of taxation in natural produce.

### Taxes: From Natural Produce to Money

Following the cession of Fiji to Great Britain in 1874, taxation of the Indigenous population was conducted in accordance with the model of indirect rule employed by the colonial administration. This model reflected the evolutionary anthropological ideas of its day, a belief in the gradual progress of civilisations towards a higher state. Following Lewis Henry Morgan’s classification of ‘ethnic periods’, Fijians were thought to represent the ‘middle status of barbarism’ (Fison 1881; Morgan 1877): an evolutionary stage characterised by discoveries such as pottery, salt, and canoe making, but devoid of the concept of private property.

Governor John B. Thurston, for example, characterised Indigenous Fijians as ‘subjects of the Crown who prefer the rights and obligations of their family or commune to that of the individual – a social status beyond their comprehension’ (Thurston 1886: 123). In the nineteenth-century administrators’ view, Fijians might gradually be coaxed into individualism, but in the meantime, the Indigenous population was to be protected from the alienation of wage labour, the settler community, and other forms of economic exploitation. The decision to collect taxes in agricultural produce under local chiefs’ authority was not a reaction to the absence of money in rural Fiji, but part of a paternalist policy which also established collective land ownership by the kin group (*mataqali*) and the importation of indentured labour from India.

Until 1914, money taxes were only collected from those Indigenous Fijians who were in long-term employment, and who therefore had to ‘replace by money the services lost to the community when they are not performed’ (Roth 1951: 6). This money payment was familiarly known as the ‘absentee tax’: it offered an exit option to communal work obligations (discussed below). Villagers who, against the prevailing assumptions, became individual economic agents, could buy themselves out of their village communities.

The early twentieth century brought in a new generation of administrators who sought to make the Indigenous population economically profitable and thereby truly 'free' (Kaplan 1988: 196–197). When money replaced goods as the currency of taxation in 1914, this was precisely what it was expected to do – to promote, in Native Commissioner W. S. Sutherland's words, 'the feeling of individualism and independence' among the Indigenous population (Native Department 1913: 2). Hence, although money might not have the transformative power the next wave of administration thought it possessed, it assumed a special role in colonial Fiji. Money, and taxation as a driver for monetisation, was seen as a special purpose vehicle particularly well suited to the task of loosening the communal ties that had been emphasised and strengthened by Gordon and his successors. It was not the only tool in the administration's toolkit: they also developed incentives for independent Indigenous settler-farmers, regulations against communal sharing, and so forth, but these were not particularly successful. What taxation, however, did establish was a juxtaposition of two rationales: the 'first wave' of colonial administrators legislated an order based on Fijian kin groups and collectives with corresponding demands and obligations. The 'second wave's' idea of the individualising powers of money was set up to relieve Indigenous Fijians from these obligations. And this binary or bipolar history appears to remain as the Native Administration's legacy long after the establishment of money tax.

Indigenous Fijians' obligations to their home communities are recorded in colonial regulations. Regulation Six of the Native Regulation Board, for example, named the customary obligations (called 'social services') a villager was expected to perform in his native village: making and maintenance of certain roads, building and repairing houses, planting and upkeep of food crops, supplying Fijian visitors with food, transporting Fijian administrative officials, assisting in surveys, conveying sick persons, and carrying Fijian administration letters or messages. Fijians were, if granted permission, allowed to opt out of all these social services by paying a commutation rate of £1 per annum.

Similarly, Regulation Number 13 prescribed the customary obligations, in the form of personal services (*lala*), which Fijians had to render to their chiefs:

... house-building, planting of food crops, making mats and bark cloth and any other article manufactured exclusively by Fijians, cutting timber for and building canoes, supplying visitors with food, taking part in *yaqona* [kava] ceremonies and *meke*s [traditional dances] for the

entertainment of visitors, and supplying turtle. These services may also be commuted, with permission, by an annual payment in money or in kind.

(Knox-Mawer 1961: 645)

What was, in the beginning, an option only for well-paid absentees in steady employment gradually turned, according to Cyril Belshaw (1964), into a relatively inexpensive alternative for Fijians who received income from a mixture of commercial enterprise and subsistence farming. The absentee tax was formally abolished in 1966.

### Fundraising and Traditional Events

Let me now return to Fijian fundraising events. As the previous overview illustrates, Fiji's colonial administration was not a single-minded actor, but rather comprised different, even conflicting ideologies and causes. Colonial taxation reflected both the paternalistic vision of Arthur Gordon and the early administration, and the liberalising vision of John B. Thurston and subsequent administrations. But only by understanding how colonial Fiji first placed Indigenous Fijians at their communities' command, and then created a system for 'buying' them out, can we begin to appreciate the uniqueness of the *solu* institution. The fact that money acted as the chosen vehicle for the creation of the individuated taxpayer is reflected in fundraising practice.

This is why I have foregrounded the emphasis on the individual, the public nature of donations, and the bookkeeping displayed at fundraising events. The significance of these features is further drawn out through comparison with events labelled as 'traditional' (*vakaViti*, *vakavanua*). Although traditional funerals, weddings, and atonements vary from one event to another, they also display common features.

First of all, events organised in 'the Fijian way' always involve collectivities rather than individuals. Such groups may be families, 'clans' (*mataqali*), larger kin groups (*yavusa*) comprising several clans and headed by a chief, or polities made up of several villages (*vanua*), but only rarely do traditional events involve individuals. Ceremonial protocol places a great emphasis on speeches and gift exchange, which is reflected in the established custom of addressing all oratory to the title carried by a senior member of the group addressed. Natural persons are never mentioned in these speeches: even a lone guest is addressed with the ritual title (*cavuti*) of his or her kin group or polity – individual guests are always treated as representatives of a group, even if that group needs to be invented for the purpose.

Second, besides oratory, traditional events are notably about exchange. The gifts and counter-gifts between hosts and guests can be sequenced in various different ways, but they nonetheless reflect the abovementioned principle: all gifting occurs between groups, not individuals. Therefore a traditional funeral, wedding, or other gift is always a collection of things dictated in advance by the type of event in question. Women are expected to bring pandanus mats, bark cloth, print cloth, mosquito nets, or other 'women's' things. Men are expected to bring kerosene, tubers, meat or fish, and kava roots. Breakfast crackers, bread, corned beef, and some other recognised gift items may be place- rather than gender-specific: urbanites are not expected to farm taro or cassava, or to slaughter livestock, for example. But before a gift is presented, a group combines the different items into a collective gift, which cannot be identified with any individual group member. On a structural level, both the speeches and the gifts, often the seating order as well, all emphasise the fact that ultimately there are only two parties to any traditional event: hosts (*taukei*) and guests (*vulagi*). The structure of a Fijian ritual tends to dramatise the unification or encompassment of two opposite sides into one communion until, at the end of an event, the participants are again 'released' (*tatau*) to go their ways.

As all this occurs, the measurability of gifts fades out of view. The gift becomes a pile that is put on display, but in a way that does not encourage counting. True, there is a distinctive ceremonial calculus for gift items, but it encourages the use of 'sets', bundles, or bunches, rather than strict numeration, and although a set is assumed to comprise 'about ten' items of a kind, this actually varies a great deal. A set of woven mats (*sasa*) can be anything from five to fifteen mats of varying sizes and styles, usually topped with a piece of barkcloth, rolled up to form a unit. Bolts of store-bought print cloth are customarily unravelled and presented as an inestimable mound, sets of fish depend entirely on the variety of fish in question, and so forth. But it is also worth noting that a set is never undone during formal gift exchange, so that for the great majority of participants, the precise magnitude of a gift is incalculable. Moreover, gift items are presented using generic ceremonial terms so that participants do not necessarily know what was given and received. Many of the food items included in a gift are not even physically present at the ceremony but have been taken directly to a cooking canopy or are left outside a meeting hall. When money appears in traditional exchanges, it is always placed in a closed envelope so that the precise sum is only known to the giver. The presentation is focused on an item labelled as the

'head' or 'face' of valuables – usually a whale's tooth (*tabua*) – which encompasses all the items given. This hand-held token symbolises the entirety of gift items as well as their purpose.

Moreover, although it is customary to keep a record of gifts received, such records do not usually name the amounts given, but the titles of the presenting groups and the ceremonial categories of the gifts received: 'valuables', 'feast food', 'salt water', and so forth. The context of Nalotan gift exchange actually displays a studied indifference towards quantity: 'maybe one' was a surprisingly common response during my fieldwork, when I was (obsessively) trying to figure out the precise quantities of matter presented during ritual events. Instead of gross matter, ceremonial records list who arrived for the event, and if rank is reckoned at lifecycle events, the significant number is 'how many groups came', not how much was received (Eräsaari 2018).

It may be helpful to regard the sets, the bundles, and ultimately even the imprecise language used in Nalotan gift exchange as a particular version of Sahlins' ([1972] 2017: 178–186) balanced reciprocity. For Sahlins, balanced reciprocity is defined by a social distance that requires respectful proprieties like the careful calculation of equivalences and immediate return. If Jane Guyer (2004) illustrates how scales like 'greater or lesser' may be applied to vernacular units of counting that serve the purpose of affirming or establishing ordinal differences of rank, and also how partially matched sets and number systems may be used to make marginal gains at the boundaries between different groups, Sahlins' 'mid-range' reciprocity evokes a scenario where precise counting should hardly be the only route to the desired outcome. Simply not counting can accomplish balance just as well. And for the sake of clarity: there is a marked difference between the 'not counting' or generalised reciprocity that characterises the sharing (or generalised reciprocity) that goes on in Fijian villages, on the one hand, and the 'not counting' of ceremonial indeterminacy, on the other. The latter is more like the linguistic register of avoidance, the former a pragmatic matter of need.

In this, traditional exchanges and *solu* donations are the perfect opposites: gifts are collective, non-quantified, and reciprocal; fundraising money is individual, exact, and unreciprocated (though obviously the common good serves as an eventual reciprocation). The individualised logic of fundraising also highlights the way in which the colonial administration promoted individualism – in relation to the village and chiefly organisation rather than the state. Every community member is accountable to the community: he or she presents his or her donation in

front of the village, church, or committee, while the payment is publicly acknowledged by the community.

But when we stop to inspect what kind of individualism Nalotans display at fundraisers, it is easy to see that the translation of state and church bureaucracy into village practice does not mechanically repeat the colonial state's vision of economic individualism. Instead, Nalotan *solis* employ the same logic of equal exchange that is also apparent in the abovementioned ceremonial exchanges. Above, I have briefly illustrated how a formal indeterminacy – a combination of non-countability and vagueness – allows participants to treat gifts and their reciprocations as essentially equal. This is one pathway into the exchange of identical things or things of equal worth carried out in social settings where equality among exchange participants is a central value (Forge 1972; Robbins 1994). The *solis* simply displays another means to the same end, and uses precision as a vehicle of egalitarianism.

Contrast *solis*, for example, with Françoise Douaire-Marsaudon's (2008) analysis of food and ceremonial wealth as vehicles of status differences in Tonga and in Wallis island. Douaire-Marsaudon gives a detailed description of the foodstuff used in ceremonial exchange, and in so doing reveals a highly standardised system of quantifying ceremonial food gifts. 'Piling up, distributing and destroying food ... are also designed to make clear to everyone who is who, Douaire-Marsaudon, (2008: 211) writes, underlining the fact that these piles are an effective way of quantifying differences in competitive contexts where the sheer volume of food may amount to tonnes. But standardisation also serves the onlookers' need to work out expected redistributions: Douaire-Marsaudon notes that the way money has entered ceremonial exchanges in Tonga is a significant break with this tradition – not because money as such would be somehow unsuited for this task, but because unlike food and traditional valuables, ceremonial money is presented in envelopes and hidden from view, which makes it hard for onlookers to estimate the appropriate redistributions, and makes it possible for the recipient to keep the money for personal use (Douaire-Marsaudon 2008: 223).

This hierarchical element is predominantly absent in Nalotan ceremonial exchange. In Naloto, status is likelier to be measured, if at all, laterally – by the number of equal-exchanging participants at an event (cf. Robbins 1994). But the logic of equal exchange is also applied to fundraisers, which often turn into a tedious verification of evenness: each participant donates exactly the same amount as others and receives exactly the same amount of attention as everyone else. Fundraising, in

such instances, means going through long lists of household or personal names, but instead of just reading out names one at a time, each item on the list is followed by the presentation of the prescribed sum, announcing it, writing it down, and perhaps thanking the donor as well, a procedure repeated dozens, sometimes even hundreds of times. This folk-proceduralism serves Naloto's particular egalitarianism well.

However, it cannot be inferred from the above that a specific procedure would inevitably produce egalitarianism. Just like the practice of placing gift money into envelopes serves different ends in Tonga and Fiji, so the *solu* institution, too, can serve various ideological formations. This even applies to Indigenous Fiji, which is culturally far more heterogeneous than our ethnographic depictions allow us to illustrate. Christina Toren, who has studied the interplay of hierarchical and egalitarian tendencies of Fijian social organisation on Gau island since the 1980s, explicitly states that in a Gauan *solu*, people of high status should be seen to give more than others (Toren 1989: 146). Similarly, one can occasionally see *solis* being used for personal aggrandisement in Naloto, too: whilst distinguishing oneself in fundraising would be a demanding task for village-based Nalotans, who would need to routinely outgive others in incessant fundraisers, it is possible for visitors – mainly urban-based Nalotans, but occasionally also voter-seeking politicians and other guests – to make ostentatious one-off contributions.

This is where the moral proceduralism of Fijian fundraising parts ways with Thompson's moral economy of the crowd: there appears to be no world-altering agenda involved in *solu* practice, which enables a popular response rather than shaping it. As a matter of fact, I could probably have presented this case differently had I wanted to highlight the Fijian colonial administration's success in establishing a kind of individualism into Fijian social organisation. Following Sahlins' typology (above), I could even have made a case for classing the *solu* under the kinds of balanced formalities that Sahlins identifies with extended social distance – a kind of estrangement from one's neighbour, if you will. But that would mean ignoring the organising logic of egalitarianism that the colonial models of taxation are now embedded in.

## Conclusion

In this chapter, I have discussed Fijian fundraising or *solu* from the viewpoint of an under-theorised idea underlying Thompson's (1971)

classic analysis of the moral economy of the English crowd: the pre-established form or procedure. What I have sought to highlight in my analysis is the capacity of pre-established features – such as the bookkeeping and public accountability discussed in this chapter – to act as bearers of moral sentiment, just as equal exchange or sharing are generally acknowledged to do.

*Soli*, the ‘local rate’ of colonial native taxation, is an illustrative case in point because it establishes its objective by means of precise quantification and individual accountability – modalities that are opposite to the imprecision and collective basis of traditional Naloto rituals. But as I have tried to demonstrate, the *soli* is not (just) an example of Fijians being subjected to an impacting alien social form, but of the state- and church-instituted procedures being ‘appropriated’ in the dictionary-sense of the word: ‘take possession of, esp. without authority’ (*Oxford English Dictionary*). They have developed a life of their own.

I have framed my argument in relation to Thompson’s moral economy. Provisioning is a matter of public morality, but not just when its morality implies collective action fuelled by a sense of injustice. No-one has shown the importance of shared pre-existing frames for organising public action as thoroughly as Thompson, but Revd Williams (see beginning of chapter) addresses an important facet of this by labeling the manner of precolonial Fijian taxpaying as a ‘thing of joy’. The moral economy does not only intervene when the taxpayer becomes unhappy but can also sustain a tax regime.

Thompson labels the collective action of the eighteenth-century regulators a ‘*taxation populaire*’ (1971: 112). In this chapter, I have sought to illustrate that the Fijian *soli* is an instrument that enables a *taxation populaire*. I have done so by focusing on the practical arrangements and other minutiae of fundraising, the persisting postcolonial apparatus that, regardless of its bureaucratic colouring, obviously gets the job done. This is not to say that *solis* are actually loved by everyone: they have their critics in Naloto as elsewhere in Fiji. ‘Too much communalism’ was the most direct criticism I ever heard in the village, though complaints about their frequency, misuse of money, and ill-planned timing were common enough, too. But the practical arrangement of the *soli* appeared to be above criticism, and this, I have argued, is because the *soli* format gives expression to persisting Fijian concerns about hierarchy and egalitarianism. This might not make it a ‘thing of joy’, but sustains it as a thing nonetheless.

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