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The Position of the Village Head in *Rijksblad Van Surakarta 1931 Number 9*

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Abstrak

Kajian hukum yang menggunakan analisis historis maupun kajian sejarah dengan perspektif hukum di Indonesia masih relatif terbatas, oleh karena itu, pengembangan studi sejarah hukum, khususnya terhadap rijksblad, perlu diperkuat. Penelitian ini bertujuan mengkaji pengaturan mengenai Kepala Desa dalam Rijksblad van Surakarta Tahun 1931 Nomor 9 dari perspektif sejarah hukum. Penelitian menggunakan metode hukum normatif dengan pendekatan perundang-undangan dan sejarah. Hasil penelitian menunjukkan dua temuan utama. Pertama, kepala desa dalam rijksblad tersebut diposisikan terutama sebagai aparat pemerintahan yang menjalankan fungsi administratif negara, khususnya dalam distribusi kewajiban kerja dan pengelolaan pajak. Kedua, kepala desa memperoleh pengecualian dari kewajiban melaksanakan pekerjaan negara, yang menunjukkan adanya status istimewa dalam struktur pemerintahan kolonial. Berdasarkan perspektif sejarah hukum, pengaturan tersebut mencerminkan transformasi kedudukan kepala desa dari pemimpin komunitas lokal menjadi instrumen administratif negara yang mendukung pelaksanaan kebijakan pemerintahan kolonial di tingkat desa.

Kata Kunci: Kepala Desa; Rijksblad; Sejarah Hukum; Kasunanan Surakarta; Zelfbesturende Landschappen

Abstract

Historical legal studies employing historical analysis, as well as historical research utilizing legal perspectives, have received relatively limited attention in Indonesia. Therefore, strengthening legal history studies, particularly those concerning *rijksblad*, is necessary. This research aims to examine the regulation of Village Heads in *Rijksblad van Surakarta* 1931 Number 9 from a legal-historical perspective. The study applies a normative legal method using statutory and historical approaches. The findings reveal two principal conclusions. First, the regulation positioned Village Heads primarily as state administrative officials rather than representatives of village communities. Their main functions included administering tax collection and allocating labor obligations for state purposes. Second, Village Heads were exempted from compulsory state labor, indicating their relatively privileged status within the colonial administrative structure. Based on the perspective of legal history, these provisions demonstrate a transformation in the position of Village Heads from local customary leaders into administrative agents supporting colonial administration functions.

Keywords: Village Head; *Rijksblad*; Legal History; Surakarta Sunanate; *Zelfbesturende Landschappen*

INTRODUCTION

In Indonesia, legal studies employing historical analysis have tended to be marginalized, as law has often played only a supporting role within traditional historical narratives. Therefore, the study of legal history should once again be brought to the forefront to provide a deeper understanding of the legal philosophies of past eras. The significance of such studies is substantively reflected in *Rijksblad van Surakarta* 1931 Number 9, particularly in its regulation of the position of Village Heads. Through an analysis of this legal text, contemporary generations can gain an understanding of the

transformation of the Village Head's position from a holder of magical-religious land authority into an extension of the state administrative structure. According to Jimly Asshiddiqie, there is a universal principle in legal interpretation asserting that every part of a statute is designed to complement one another and must be understood as a coherent whole.¹

Based on the literature review, similarities and differences were identified between this study and prior research; *First*, the article entitled "Land Regulations in the Yogyakarta Sultanate *Rijksblad* in the Second

¹ Jimly Asshiddiqie, *Perihal Undang-Undang* (Jakarta: Rajawali Pers, 2010), 251.

Decade of the 20 Century” by Nur Aini Setiawati discusses land regulations in the Yogyakarta Sultanate through *rijksblad* during the second decade of the twentieth century² and the similarity between Setiawati’s study and this research lies in the use of *rijksblad* as the object of study. The difference is that Setiawati’s research focused on land regulations in Yogyakarta, whereas this study examines the regulation of Village Heads through *rijksblad* in the Surakarta Sunanate. *Second*, the article entitled “Penggunaan Arsip Lembaga Peradilan Umum di Indonesia Sebagai Sumber Sejarah” by Muhammad Anggie Farizqi Prasadana discusses the potential of court archives as sources of legal history in Indonesia.³ The similarity with this research lies in the use of archives as sources of legal history and The difference concerns the methodology and object of study. Prasadana employed a literature study with a historical approach, whereas this research uses normative legal research with statutory and historical approaches and in addition, Prasadana used judicial institution archives, while this study uses the archives of the Surakarta Sunanate *rijksblad*.

There are two urgencies for this research. *First*, legal historical studies are highly important in providing contemporary generations with a profound understanding of the legal philosophy of past eras. *Second*, *rijksblad* represented legal regulations enacted within royal territories with the approval of the colonial government. The selection of *rijksblad* as the object of study was based on the consideration that these documents are sufficiently relevant as sources of legal history, yet they have not been widely utilized in legal research.

This study specifically uses *Rijksblad van Surakarta 1931 Number 9* because no prior study has examined the regulation of Village Heads through this *rijksblad*. Historically, the selection of this period is related to the emergence of criticism toward the Ethical Policy since 1914, that according to Marwati Djoened Poesponegoro and Nugroho Notosusanto,⁴ was considered unsuccessful and paternalistic because it paid insufficient attention to indigenous aspirations. In practice, the Dutch East Indies Government was also not serious about strengthening village governance in *zelfbesturende landschappen*. Villages were

² Nur Aini Setiawati, ‘Land Regulations in the Yogyakarta Sultanate Rijksblad In the Second Decade of the 20 Century’, *Paramita: Historical Studies Journal* 31, no. 1 (March 2021): 83, <https://doi.org/10.15294/paramita.v31i1.27500>.

³ Muhammad Anggie and Farizqi Prasadana, ‘Penggunaan Arsip Lembaga Peradilan Umum Di Indonesia Sebagai Sumber Sejarah’, *Jurnal Siginjai* 3, no. 2 (2023): 133, <https://doi.org/10.22437/js.v3i2.29563>.

⁴ Marwati Djoened Poesponegoro and Nugroho Notosusanto, *Sejarah Nasional Indonesia Jilid 5: Zaman Kebangkitan Nasional & Masa Hindia Belanda*, Sejarah Nasional Indonesia (Jakarta: Balai Pustaka, 2019), 62.

positioned primarily to support colonial administrative interests, such as tax collection, security, and public order. This is clearly reflected in the reports of the residents during the 1920s–1930s.⁵

This study adopts a normative legal research approach that focuses on the examination of existing positive law, the primary legal materials consist of positive legal instruments, which are analyzed through a normative perspective.⁶ This research adopts a normative legal approach, as its central concern lies in the doctrinal examination of *Rijksblad van Surakarta* 1931 Number 9. The method is employed to provide a comprehensive analysis of the normative framework and the legal status of Village Heads as formally prescribed by the colonial administration. The research process includes identifying and evaluating legal norms stipulated in the *rijksblad*, organizing them systematically, and assessing the interconnections among the relevant normative provisions. The research approaches employed are the statutory approach and the historical approach and the legal materials used by the researchers include books, scholarly articles, research findings, statutory regulations, and especially *Rijksblad*

van Surakarta 1931 Number 9, which has been translated into the Javanese language.

The objective of this study is to examine the regulation of village heads under *Rijksblad van Surakarta* No. 9 of 1931. Following the implementation of the Ethical Policy, the regulation of village heads in Surakarta can be analyzed from two perspectives. *First*, the position of village heads in relation to both the colonial authorities and the local community. *Second*, the legal norms that provided exceptions for village heads due to their strategic position and significant role within the village administration.

RESULT AND DISCUSSION

Regional Government Administration during the Dutch East Indies Period

The discussion of *Rijksblad van Surakarta* 1931 Number 9 is essentially inseparable from the dynamics of regional governance during the Dutch East Indies period, which was characterized by a dualistic administrative system. On the one hand, the macro-governmental structure was centralized and predominantly operated through the principle of deconcentration. This pattern often resulted in central government decisions that overlooked local needs.⁷

⁵ Mashuri Maschab, *Politik Pemerintahan Desa Di Indonesia* (Yogyakarta: PolGov, 2013), 58.

⁶ Jonaedi Efendi and Prasetyo Rijadi, *Metode Penelitian Hukum Normatif dan Empiris: Edisi Kedua* (Jakarta: Prenada Media, 2022), 192.

⁷ Firdaus Arifin, 'Analisis Terhadap Kebijakan Pemerintah Dalam Mengatur Urusan Pemerintahan Daerah Di Era Desentralisasi Asimetris', *PROGRESIF: Jurnal Hukum* 18, no. 2 (2024): 209, <https://doi.org/10.33019/progresif.v18i2.5541>.

On the other hand, as argued by Handoyo, decentralization policies were selectively implemented in *zelfbesturende landschappen*, including the Sultanate of Surakarta. This special status provided legal legitimacy for local authorities to independently administer their own domestic affairs through local legal instruments.⁸ It was this concrete manifestation of limited autonomous authority that gave rise to *Rijksblad van Surakarta* 1931 Number 9, a local regulation containing a formal legal codification governing the position of village heads in accordance with the distinctive characteristics and domestic needs of the Sultanate, which were beyond the regulatory reach of Batavia's centralized legal system.

The highly centralized governmental structure began to shift in formal juridical terms at the beginning of the twentieth century, when the Kingdom of the Netherlands introduced the Ethical Policy. The policies adopted by the Dutch Government were inseparable from the pressures exerted by ethical groups seeking to "repay the debt of gratitude" owed to the people in the colonies, an idea that had emerged in the late nineteenth century. The

article written by C. Th. van Deventer in the journal *De Gids* in 1899 serves as evidence of the pressure exerted by ethical groups in the Netherlands. The article explained that the wealth obtained by the Netherlands was the result of the exploitation of the people of the Dutch East Indies.⁹

According to Mahfud M.D., as cited by Suratin Eko Supono, this movement not only encouraged economic exploitation but also promoted improvements in public welfare and education. From this context emerged the idea of decentralization, because increasingly complex governmental duties could no longer be administered through a centralized system. As a follow-up measure, the *Desentralisatie Wet* (Staatsblad 1903 No. 329) was enacted in 1903.¹⁰ Therefore, according to Syahdan, decentralization in Indonesia was actually introduced in 1903 by the Dutch East Indies Government through the policy known as *wethoudende decentralisatie van het bestuur*¹¹ in *Nederlandsch-Indie*, which authorized the establishment of *Gewest* or parts of *Gewest* (regions) possessing their own financial resources to fund their activities.

Nevertheless, it is important to note that this colonial form of decentralization was

⁸ Benediktus Hestu Cipto Handoyo, *Prinsip-Prinsip Hukum Tata Negara Indonesia* (Yogyakarta: PT Kanisius, 2022), 77-78.

⁹ Sulistyowati Irianto and Topo Santoso, eds, *Seabad Dialektika Pendidikan Hukum Dan Praktik Hukum Di Indonesia* (Surabaya: Yayasan Pustaka Obor Indonesia, 2024), 11.

¹⁰ Suratin Eko Supono, *Politik Hukum Pemilihan Kepala Daerah Di Indonesia* (Yogyakarta: Penerbit Andi, 2023), 75.

¹¹ Genoveva Pupitasari Larasati, 'Implementasi Desentralisasi Dalam Kerangka Negara Kesatuan Republik Indonesia', *Jurnal Komunikasi Hukum (JKH)* 8, no. 1 (January 2022): 249, <https://doi.org/10.23887/jkh.v8i1.44063>.

purely administrative and technocratic in nature, intended to serve bureaucratic efficiency rather than to establish political decentralization that conferred sovereignty upon local populations. This pseudo and non-political form of decentralization was deliberately designed to ensure that Batavia maintained absolute control through the strengthening of bureaucratic oversight networks.¹² The decentralization policy at that time affected the colonial governmental system politically. The power structure in the Dutch East Indies was subsequently divided into two hierarchies. First, the governmental hierarchy occupied by Dutch officials and constituting the corps of *Nederlandsch Binnenlands Bestuur* (NBB). Second, the governmental hierarchy involving indigenous inhabitants, constituting the corps of *Inlandsche Binnenlands Bestuur* (IBB).

Irawan Soejito explained that the *Desentralisatie Wet* 1903 added three new articles to the *Regeringsreglement* (Articles 68a, 68b, and 68c), which were later incorporated into the *Indische Staatsregeling* as Articles 123, 124, and 125.¹³ However, according to Wirjono Prodjodikoro, these articles merely contained general principles

regarding the possibility of implementing decentralization and deconcentration, while their implementation was delegated to the King through *Algemene maatregel van Bestuur* (AmvB) and to the Governor-General together with the *Raad van Indie* through ordinances.¹⁴

Kuntjoro Purbopranoto added that the *Desentralisatie Wet* 1903 gave rise to two forms of implementing regulations, namely the *Desentralisatie Besluit* (*Staatsblad* 1905 No. 137) in the form of a royal decree, and the *Local Raden Ordonantie* (*Staatsblad* 1905 No. 181).¹⁵ Based on these statutory regulations, the Dutch Government at that time granted indigenous kings the authority to govern within their own territories (known as *zelfbesturende landschappen*),¹⁶ provided that they were willing to submit and remain loyal to the Dutch Government in Indonesia.

In addition to the principles of decentralization and deconcentration, the Dutch East Indies also recognized the principle of *medebewind* (co-administration or delegated assistance tasks). Bagir Manan defines *medebewind* as the implementation of duties assigned by the central government or higher authorities to subordinate regional

¹² Rusli Kustiaman Iskandar and Fabian Fadhly Jambak, 'Village Law in the Struggle of Indonesian Legal Policy', *PETITA: Jurnal Kajian Ilmu Hukum dan Syariah* 10, no. 1 (April 2025): 385, <https://doi.org/10.22373/petita.v10i1.469>.

¹³ Supono, *Politik Hukum Pemilihan Kepala Daerah Di Indonesia*.

¹⁴ Supono, *Politik Hukum Pemilihan Kepala Daerah Di Indonesia*.

¹⁵ Supono, *Politik Hukum Pemilihan Kepala Daerah Di Indonesia*.

¹⁶ Cecep Cahya Supena Cahya Supena and Diwan Pramulya, 'Tinjauan Yuridis tentang Persamaan dan Perbedaan Sistem Pemerintahan Daerah Otonom dengan Sistem Pemerintahan Negara Bagian', *Moderat : Jurnal Ilmiah Ilmu Pemerintahan* 8, no. 4 (November 2022): 788, <https://doi.org/10.25157/moderat.v8i4.2861>.

governments based on statutory provisions. Thus, regional governments carried out central governmental affairs, but still in accordance with their own methods.¹⁷

Koesoemahatmadja, as cited by Hanif Nurcholis, further explained that under medebewind, the region entrusted with delegated duties did not lose its autonomous status; such regions were not placed under the direct command of the central government, and accountability remained directed to their respective regional heads rather than to the central government. Autonomous regions were assigned assistance tasks by the central government known as medebewind or *zelfbestuur*, namely implementing regulations established by higher authorities. However, in practice, the affairs of the central government or superior governmental authorities did not automatically become regional domestic affairs. The manner of implementation was entirely left to the autonomous regions themselves, so that they were neither under direct command nor required to account for such duties to the central government or the authority assigning them.¹⁸

Hanif Nurcholis, referring to the opinion of Koesoemahatmadja, explained that in the medebewind system, the central government or higher authorities delegated part of their authority to subordinate regions

for implementation through regional apparatuses, such as government agencies. These implementing apparatuses were not accountable to the central government or the authority assigning the duties, but rather to their respective regional heads (*zelfuitvoering*).¹⁹

The principle of medebewind had been practiced since the Dutch colonial era. During that period, there existed territories known as *zelfbesturende landschappen*, namely kingdoms or sultanates directly governed by kings or sultans according to their respective customary laws. *Zelfbesturende landschappen* were essentially independent states but later acknowledged Dutch sovereignty through *lang contract* (long contract) or *korte verklaring* (short contract). To ensure the implementation of central policies, the colonial government requested kings or sultans to carry out certain duties financed by the central government. The implementation of these duties constituted medebewind. The kings or sultans subsequently reported the results to the Dutch East Indies Government.²⁰

The history of regional government during the colonial period demonstrates the existence of autonomous regions possessing special or privileged status. During the Dutch East Indies period, and even after

¹⁷ Hanif Nurcholis, *Teori dan Praktik Pemerintahan dan Otonomi Daerah* (Jakarta: Grasindo, 2007), 21.

¹⁸ Nurcholis, *Teori dan Praktik Pemerintahan dan Otonomi Daerah*.

¹⁹ Nurcholis, *Teori dan Praktik Pemerintahan dan Otonomi Daerah*, 22.

²⁰ Nurcholis, *Teori dan Praktik Pemerintahan dan Otonomi Daerah*, 22-23.

independence (as stated in the elucidation of Article 18 of the 1945 Constitution prior to amendment), special regions were divided into two categories: *zelfbesturende landschappen* and *volksgemeenschappen*. The status of *zelfbesturende landschappen* was not regulated through legislation such as the *Desentralisatie Wet* 1903, but rather through political contracts (*politiek contract*), either long contracts or short contracts. *Zelfbesturende landschappen* indeed recognized the sovereignty of the Dutch East Indies Government, but they were still granted autonomy to administer governance insofar as it did not conflict with Dutch interests. This arrangement even continued under the Constitution of the Republic of the United States of Indonesia (RIS), in which *zelfbesturende landschappen* were treated as states.²¹

Regional governments possessing relatively autonomous status were first officially established by the Dutch through the *Desentralisatie Wet* 1903 (*Staatsblad van Het Koninkrijk der Nederlanden* 1903 No. 219). This law emerged in response to the demands of the Europese Burgerij and initially applied only to Java and Madura. Prior to that year, the entirety of Indonesia had been governed

centrally under the Governor-General as the representative of the Dutch Crown.²²

In addition to direct colonial administration, there still existed indigenous kingdoms referred to as *zelfbesturende landschappen*. These indigenous rulers were recognized as possessing the right to govern their territories according to customary law and tradition, if they submitted to colonial authority through political contracts.

As a consequence of this autonomous status, Surakarta possessed independent jurisdiction to enact internal regulations without direct intervention from the colonial government. It was this local authority that gave rise to the formal legal instrument known as the *Rijksblad*. Accordingly, referring to Satria Hanas et al., the Surakarta Sunanate was legally recognized as a self-governing territory possessing its own legal order.²³ On the basis of such *zelfbestuur* sovereignty, the Sultanate promulgated *Rijksblad van Surakarta* 1931 Number 9 as a domestic regulation that independently reorganized the bureaucratic structure of indigenous village governance under royal authority. Based on research by Yohanis Anton Raharusun, they were also entrusted with carrying out certain central governmental affairs on behalf of the

²¹ Yohanis Anton Raharusun, *Desentralisasi Asimetrik Dalam Perspektif Negara Kesatuan Republik Indonesia: Format Pengaturan Asimetrik Yogyakarta, Aceh, dan Papua* (Surabaya: PT RajaGrafindo Persada, 2021), 31.

²² Yohanis Anton Raharusun, *Desentralisasi Asimetrik Dalam Perspektif Negara Kesatuan Republik Indonesia: Format Pengaturan Asimetrik Yogyakarta, Aceh, dan Papua*.

²³ Pramandini Amara Dipta et al., 'Implications of Uncertainty in the Status of Palilah Griya Pasiten Letter Holders in the Baluwarti Area', *AL-MANHAJ: Jurnal Hukum dan Pranata Sosial Islam* 8, no. 1 (March 2026): 150, <https://doi.org/10.37680/almanhaj.v8i1.8899>.

colonial government. Some of the well-known *zelfbesturende landschappen* included Yogyakarta, Surakarta, Deli, and Bone.²⁴

In the practice of decentralization, the Dutch East Indies Government divided administrative territories into several categories, namely *gewest-gewest*, which referred to regions outside Java and Madura, *zelfstandige gemeenschappen* (independent communities), *locale ressorten* (local administrative districts), and *inlandsche rechtsgemeenschappen* (indigenous legal communities). The last category was divided into two forms. First, *Zelfbesturende landschappen*, namely kingdoms or sultanates possessing self-governing rights. Second, villages, *marga*, and other customary communities (*inlandsche gemeenten*).²⁵

Over time, the Dutch colonial government also implemented a form of governmental decentralization, namely the delegation of authority from the central government to regional governments. This policy granted political bodies in the regions the right to regulate their own domestic affairs, with members elected by the local population. The establishment of these autonomous regions became possible following the enactment of the

Decentralisatie Wet 1903 (*Staatsblad* 1903 No. 329), which was later strengthened by the *Decentralisatie Besluit* 1905 (*Staatsblad* 1905 No. 137). Subsequently, the scope of decentralization was further expanded through the Governmental Structure Reform Act of 1922 (*Bestuurs Hervormingswet* 1922), *Staatsblad* 1922 No. 216.²⁶

The Existence of Surakarta as a *Zelfbesturende Landschappen*

The discussion of *Rijksblad van Surakarta 1931 Number 9* is closely related to the existence of Surakarta as a *zelfbesturende landschappen* that had long been recognized by the Dutch colonial administration.

Referring to Kleden, the Dutch colonial government implemented a divide et impera policy not only toward political groups but also toward traditional leadership patterns. Consequently, the aristocracy lost its roles in the political and economic spheres, leaving only leadership in the fields of arts and culture.²⁷ This condition clearly reflected the colonial strategy of reducing the nobility to mere intermediaries within the system of indirect rule.

Indirect rules essentially constituted an asymmetric application of traditional legitimacy. In this context, the nobility

²⁴ Yohanis Anton Raharusun, *Desentralisasi Asimetrik Dalam Perspektif Negara Kesatuan Republik Indonesia: Format Pengaturan Asimetrik Yogyakarta, Aceh, dan Papua*.

²⁵ Djohan Hanafiah and A.W. Widjaja, ed., *Sejarah Perkembangan Pemerintahan Di Daerah Sumatera Selatan* (Pemerintah Propinsi Daerah Tingkat I Sumatera Selatan, 1996), 18-19.

²⁶ Djohan Hanafiah and A.W. Widjaja, *Sejarah Perkembangan Pemerintahan Di Daerah Sumatera Selatan*, 76.

²⁷ I. Kleden, *Fragmen Sejarah Intelektual: Beberapa Profil Indonesia Merdeka* (Surabaya: Yayasan Pustaka Obor Indonesia, 2021), 213.

continued to receive the loyalty of the people because of their social status, yet they were not permitted to utilize such loyalty for political purposes. Thus, traditional power was effectively “tamed” to serve colonial interests. This policy was maintained until the final period of colonial rule and the emergence of the independence movement.²⁸

Zelfbesturende landschappen was a territory or region possessing the right to administer its own government. During the Dutch East Indies era, this term was used interchangeably with *zelfbestuur* or self-governing autonomous regions.²⁹ *De facto*, *zelfbesturende landschappen* territories were governed by local Indonesian rulers bearing various titles such as sultan, sunan, and others. However, *de jure*, *zelfbesturende landschappen* territories remained under the authority of the Dutch Government because they were required to acknowledge the sovereignty of the Kingdom of the Netherlands and pledge loyalty to the Dutch Queen.³⁰

The uniqueness of *zelfbesturende landschappen* lay in their status as territories situated within the Dutch East Indies administration while still retaining their own

governmental authority.³¹ Politically, the Dutch East Indies was divided into two territorial categories: directly governed regions and indigenous kingdoms (native states) administered as *zelfbesturende landschappen*. These indigenous kingdoms were essentially still led by local rulers, and their existence was particularly significant outside Java and Madura, where approximately 6 out of 14 million inhabitants resided. In Java, only around 70% of the territory belonged to the category of kingdoms, which were known as the *Vorstenlanden*.³²

According to The Liang Gie, as cited by Ni'matul Huda, since 1903 the colonial government had also established autonomous regions within directly governed territories (*gouvernementsgebied*). Within these territories there also existed indigenous customary law communities such as *desa*, *huta*, *kuria*, *marga*, or *nagari*, which were granted authority to regulate their own internal affairs. These entities were referred to as *Inlandsche Gemeente*, whose status was regulated under the *Inlandsche Gemeente Ordonantie* (*Staatsblad* 1906 No. 83) for Java-Madura and the *Inlandsche Gemeente*

²⁸ Kleden, *Fragmen Sejarah Intelektual: Beberapa Profil Indonesia Merdeka*.

²⁹ Nunu A. Hamijaya, ‘Titik Nol Kehendak Berpemerintahan Sendiri (Zelfbestuur) 1916 Sarekat Islam: Sebuah Rekonstruksi Sejarah Masa Depan’, *Tarikh : Journal of Islamic History and Civilization* 2, no. 1 (2026): 49, <https://doi.org/10.61630/tjihc.v2i1.24>.

³⁰ Herlambang P. Wiratraman, ‘Adat Court in Indonesia’s Judiciary System: A Socio-Legal Inquiry’, *Journal of Asian Social Science Research* 4, no. 1 (2022): 46, <https://doi.org/10.15575/jassr.v4i1.62>.

³¹ Edy Ikhsan, *Konflik Tanah Ulayat dan Pluralisme Hukum* (Surabaya: Yayasan Pustaka Obor Indonesia, 2021), 49.

³² J. Stroomberg, *Hindia Belanda 1930* (Yogyakarta: Ircisod, 2018), 105-106.

Ordonantie Buitengewesten (Staatsblad 1938 No. 490) for regions outside Java.³³

Bagir Manan, as cited by Ni'matul Huda, emphasized that both *zelfbesturende landschappen* and villages possessed the status of autonomous regions with their own domestic affairs. However, the positions of the two evolved differently. *Zelfbesturende landschappen*, although based on customary law, remained constrained by colonial regulations limiting their independence, for example through preventive supervision (preventief toezicht) over decisions or prohibitions against managing certain sectors such as mining and granting land to non-indigenous parties. Villages, on the other hand, were relatively free; the colonial government allowed villages to regulate their own affairs independently. Local initiative constituted the core of the village domestic governance system.³⁴

Soedarisman Poerwokoesoemo, as cited by Ni'matul Huda, explained that the Yogyakarta Sultanate, the Pakualaman Duchy, the Surakarta Sunanate, and the Mangkunegaran Duchy were kingdoms possessing "self-governing administration" (*zelfbesturende landschappen*) during the colonial period. All four existed

independently and were collectively known as *De Vorstenlanden* or *Praja Kajawen*.³⁵

The Liang Gie, as cited by Ni'matul Huda, further added that the status and authority of these kingdoms were not regulated through legislation, but rather through political contracts renewed whenever a succession of rulers occurred. Through these contracts, the Dutch continued to recognize the existence of the kingdoms and their rights to manage internal affairs. There were two forms of contract: *Lang Contract* (long contract) and *Korte Verklaring* (short contract). In Central Java, there were four *zelfbesturende landschappen*: the Yogyakarta Sultanate, Pakualaman, the Surakarta Sunanate, and the Mangkunegaran Duchy. Yogyakarta and Surakarta were bound by *Lang Contract*, while Pakualaman and Mangkunegaran were subject to *Korte Verklaring*.³⁶

Prior to Indonesian independence, the concept of autonomous regions was introduced by the colonial government through the term *zelfbesturende landschappen*, which literally means "self-governing territories" or "autonomous regions." This term is regarded as the precursor to the nomenclature of Regional

³³ Ni'matul Huda, *Desentralisasi Asimetris Dalam NKRI: Kajian Terhadap Daerah Istimewa, Daerah Khusus dan Otonomi Khusus* (Yogyakarta: Nusamedia, 2014), 88.

³⁴ Ni'matul Huda, *Daerah Istimewa Yogyakarta dan Otonomi Khusus Dalam Konstitusi Indonesia* (Bandung: Nusamedia, 2021), 15.

³⁵ Ni'matul Huda, *Kajian Terhadap Daerah Istimewa Yogyakarta dan Surakarta* (Bandung: Nusamedia, 2021), 5.

³⁶ Huda, *Kajian Terhadap Daerah Istimewa Yogyakarta dan Surakarta*.

Autonomy. During the colonial occupation, the Dutch Government utilized the concept of autonomous regions as a policy instrument to maintain political stability and preserve its influence and authority.³⁷

The Surakarta as *zelfbesturende landschappen* possessed a unique history. After the kingdom was divided into two parts, the Salatiga Agreement of 1757 further partitioned Surakarta through the establishment of a new administration, namely the Mangkunegaran Duchy, which obtained the eastern part of Surakarta. At that time, Surakarta had three governing authorities: the Sunanate, Mangkunegaran, and the Colonial Government. The colonial administration established a residency region governed according to European administrative procedures in 1873. During the Dutch colonial period, Surakarta was a *zelfbesturende landschappen* divided into two parts, namely the Surakarta Sunanate and the Mangkunegaran. Both *zelfbesturende landschappen* were supervised by a Governor of the Dutch East Indies.^{38 39}

Colonialism theory provides important insights into how Dutch colonial administration influenced Javanese society, particularly within the Surakarta Palace. Colonial administration brought significant political, social, and economic changes.⁴⁰ From a political perspective, there existed a dualism of power in Surakarta. The dualism referred to the authority of the Sunan within the palace and the authority of the Dutch East Indies colonial government.⁴¹

Unlike directly administered territories, Surakarta formed part of the *Vorstenlanden* (Royal Territories) in Central Java, where Dutch authority operated indirectly through the existing Javanese courts, namely the Surakarta Sunanate and the Mangkunegaran Principality. Historically, this dual and indirect model of governance through political contracts was also implemented by the colonial government in the Sultanate of Yogyakarta. This sociopolitical condition demonstrates that colonial dualism deliberately preserved the traditional court bureaucracy to maintain stability, while

³⁷ Benny Musta'an Syukron, 'Membaca Ulang Konsep Otonomi Daerah Sebagai Fragmen Dari Konsep Daerah Swatantra Masa Kerajaan Nusantara', *Citizen* 5, no. 1 (March 2025): 282, <https://doi.org/10.53866/jimi.v5i1.698>.

³⁸ A. A. Urfan et al., 'Manifestasi Konsep Kosmologi Jawa Dalam Perkembangan Pola Ruang Kawasan Pusat Pemerintahan Surakarta', *Region* 17, no. 2 (2022): 335, <https://doi.org/10.20961/region.v17i2.35009>.

³⁹ Siti Fadira Masbait and Triwahana, 'The Influence of Dutch Colonialism on The Development of The Islamic Mataram Kingdom In Java, 1749–1755', *Satmata: Journal of Historical Education Studies* 3, no. 1 (2025): 86, <https://doi.org/10.61677/satmata.v3i1.519>.

⁴⁰ Abdul Chadjib Halik et al., 'Dampak Kolonialisme Barat Terhadap Dunia Islam Pada Abad Ke-17 Hingga Ke-19: Analisis Sejarah Dan Implikasi Kontemporer', *J-CEKI: Jurnal Cendekia Ilmiah* 3, no. 5 (2024): 5306, <https://doi.org/10.56799/jceki.v3i5.5134>.

⁴¹ Muhammad Adnan, 'Di Bawah Bayang-Bayang Syariat: Islam, Islamisme dan Demokrasi di Kota Surakarta', *Politika: Jurnal Ilmu Politik* 12, no. 1 (2021): 54, <https://doi.org/https://doi.org/10.14710/politika.12.1.2021.46-67>.

simultaneously restricting the scope of internal political autonomy through the supervision of Dutch Residents.

In Yogyakarta, the existence of contracts between the kingdom and the colonial government gave rise to two governmental bureaucratic structures. First, the Keraton bureaucracy centered in the palace, and second, the Nagari bureaucracy under the control of the Dutch Governor with its center at the Kepatihan. Consequently, the day-to-day governmental affairs of the Yogyakarta Sultanate were effectively managed by the Dutch Governor through the Papatih Dalem along with his staff and the subordinate pangrehpraja officials.⁴² The pattern found in the Yogyakarta Sultanate also applied to the Surakarta Sunanate.

The Dutch East Indies Government did not treat the Surakarta Hadiningrat Sunanate and the Mangkunegaran Principality as colonial territories but rather positioned them as self-governing indigenous states (*zelfbesturende landschappen*). This was evidenced by the existence of long-term political contracts (*Lang Politiek Contract*). The long-term contract of the Surakarta Hadiningrat Sunanate was recorded in

Staatsblad 1939 No. 614 in conjunction with No. 671.⁴³

In Surakarta, during the reign of Paku Buwana X, a dual governmental system (indirect rule) was implemented to connect the traditional kingdom with the colonial administration. Although the king possessed traditional legitimacy, his authority remained under the supervision of the Dutch East Indies colonial bureaucracy represented by the Patih (Prime Minister of the Kingdom) and the Resident/Regent. The Patih Dalem was appointed directly by the Governor-General of the Dutch East Indies and was tasked with administering, supervising, and controlling the operation of traditional governance in accordance with the colonial administrative model.⁴⁴ This condition differed from the period prior to 1755, during which there existed both the Patih Lebet (internal patih) and Patih Jawi (external patih). Patih Lebet served as the coordinator as well as leader of the high-ranking officials responsible for palace administration.⁴⁵ After 1755, the position of Patih Lebet was abolished, resulting in all palaces governmental affairs being handled by the Wedana Lebet.

⁴² Huda, *Kajian Terhadap Daerah Istimewa Yogyakarta dan Surakarta*.

⁴³ Heru Purnomo, 'Pengakuan Hak Milik Atas Tanah Kasultanan dan Tanah Kadipaten', *Wicarana* 1 (March 2022): 73, <https://doi.org/10.57123/wicarana.v1i1.17>.

⁴⁴ S. J. Albertus Budi Susanto et al., *Wong Sala: Kuasa Hasrat Hasrat Kuasa* (Depok: Sanata Dharma University Press, 2024), 24.

⁴⁵ Sugiyarto and Agustinus Supriyono, 'Traditional and Feodal Agricultural Ecology: Land System in the Islamic Kingdom of Mataram', *E3S Web of Conferences* 202 (November 2020): 5, <https://doi.org/10.1051/e3sconf/202020207082>.

Regulation of Village Heads in *Rijksblad van Surakarta* 1931 Number 9

One of the most interesting aspects of the Surakarta Sunanate was its authority to issue *rijksblad*. This legal product reflected contradictory and problematic dimensions. To a certain extent, these statutory regulations were enforced within the royal territory, thereby demonstrating the autonomy of the *zelfbesturende landschappen*. However, on the other hand, the norms contained therein were required to obtain approval from the colonial government.

The foregoing demonstrates that although the *zelfbesturende landschappen* possessed its own authority, its existence nevertheless remained under the shadow of the colonial government. This is unsurprising because the status of *zelfbesturende landschappen* remained within the framework of the Dutch East Indies administration. Interestingly, within *zelfbesturende landschappen* there existed villages historically governed through customary law combined with colonial and royal regulations. Among the regulations worthy of particular attention were those concerning village heads.

In the context of *zelfbesturende landschappen*, the duties and status of village heads were regulated through a range of legal provisions and governmental policies. Before Indonesia achieved independence, one of the legal instruments governing village administrations was the *rijksblad*, which

functioned as a royal gazette and was acknowledged by the colonial authorities as a valid legal source. Provisions relating to Village Heads were specifically stipulated in *Rijksblad van Surakarta* 1931 Number 9, particularly in Chapters 2, 7, 8, 13, and 16. Chapter 2 of the Surakarta royal gazette stated as follows:

Kang kasebut ing ngisor iki padha kaluputake saka sasanggan pagaweyan nagara.

- a. *Para abdi dalem, para babahu para lurah, para lurah desa sarta para punggawa kalurahan desa.*
- b. *Para guru mulang agama, sarta kang padha diarani wong mardika, kabeh mau kang wus padha kaanggep dening Papatih dalem, sarta tumrap pare guru mulang agama amung manawa para guru mau nggone mulang agama ana ing bawah Karaton dalem.*
- c. *Liyane kang kasebut ing aksara a lan b kang miturut saka panggalihe Papatih dalem, pantes kaluputake saka sasanggan pagaweyan nagara jalaran saka kawujudaning pagaweyane utawa nitik saka asale mawa anetepi tata carane kang isih tumindak.*
- d. *Para tilas priyayi kang dilereni kalayan hurmat sarta pansiunan prajurit (militer).*
- e. *Para babahu nagara kang pangawulane lawase wus 30 tahun sarta dilereni kalayan hurmat, para bekel sarta para lurah desa kang pangawulane lawase wus 5 tahun sarta dilereni kalayan hurmat.*
- f. *Para randhane kang kasebut a, d, lan e, ora kalebu para randhane punggawa kalurahan desa kang dudu lurah desa.*
- g. *Wong kang wus jumpo, kang wus tuwa banget, wong wadon kang wus pegatan karo bojone, sarta randhane*

liyane kang kasebut aksara f kabeh mau manawa padha kamalaratan.

The translation of Chapter 2 above is as follows:

The following *persons* are exempted from the obligation to perform state labor:

- a. Court servants, officials, lurah, village heads, and village apparatuses.
- b. Religious teachers and those referred to as “*wong mardika*,” who have been recognized by the Patih Dalem, and for religious teachers, only if they teach within the Karaton dalem territory.
- c. In addition to those mentioned in points a and b, according to the consideration of the Patih Dalem, persons deserving exemption from state labor obligations because of the nature of their work or because they are still carrying out certain duties.
- d. Former officials honorably discharged and retired military personnel.
- e. State officials who have served for more than 30 years and have been honorably discharged, as well as bekel and village heads who have served for more than 5 years and have been honorably discharged.
- f. Widows of those referred to in points a, d, and e, except widows of village apparatuses who are not village heads.
- g. Elderly persons, widows divorced from their husbands, and other widows mentioned in point f, provided that they are impoverished.

Based on the norms above, Village Heads were exempted from state labor obligations. The regulation concerning village heads in *Rijksblad van Surakarta 1931 Number 9* demonstrates the existence of exemptions for local-level leaders. Village

Heads were included among those exempted from state labor obligations as stipulated in Chapter 2-point a. Village Heads who had served for more than five years and were honorably discharged were likewise exempted from state labor obligations, as mentioned in Chapter 2-point e. Furthermore, widows of Village Heads who were not village apparatuses were also included among those exempted from state labor obligations as stipulated in Chapter 2-point f.

These provisions indicate that Village Heads occupied a relatively distinguished position within the colonial administrative hierarchy. They were exempted from compulsory physical labor associated with the construction and upkeep of public infrastructure, including irrigation networks, dams, and other communal facilities. Such privileges reflected their status as local government officials who held supervisory and administrative functions, primarily overseeing and organizing the implementation of state labor at the village level rather than engaging directly in manual work.

The exemption of Village Heads from state labor obligations was also inseparable from the reality that these local leaders possessed a distinct social status within society. In many villages, Village Heads were regarded as possessing high social standing. According to the records of Abdulkahar Badjuri, Village Heads automatically became central figures of leadership at the village

level with elevated social status. The existence of tanah bengkok provided its own economic attraction to the office. Therefore, it is unsurprising that the position of Village Head often became the object of intense competition within society.⁴⁶

In rural Java, Village Head was highly respected by various social groups. They possessed a higher social status compared to ordinary villagers. It is therefore unsurprising that the people tended to feel reluctant and fearful of expressing criticism toward their performance.⁴⁷ Meanwhile, in Madura, the *klébun* held a prominent position as a social and political leader within the village community and commanded considerable respect from residents. Attaining this office required more than merely meeting the formal qualifications commonly imposed on village heads. A prospective *klébun* was also expected to fulfill various cultural and personal criteria, including demonstrating leadership qualities, competence, and a level of social prestige that enabled him to serve as a respected role model within the community.⁴⁸ As a cultural phenomenon, the election of a *klébun* in Madura reflected an arena for affirming social status, often closely associated with personal and family honor.⁴⁹

Although exempted from state labor obligations, Chapter 7 of *Rijksblad van Surakarta 1931 Number 9* mentioned the role of Village Heads in allocating labor for state work. In any event, Village Heads played an important role in distributing work among the people within their territories. This was stipulated in Chapter 7 of the Surakarta royal gazette as follows:

Pambagene pagaweyan kang dibubuhake marang desa-desa utawa kalurahan, iku kapasrahake marang desa-desa utawa kalurahan-kalurahan mau mawa diawat-awati dening parentah.

(Translation: the distribution of required labor to villages or *kelurahan* shall be entrusted to the respective village or *kelurahan* under the supervision of the government).

From a normative perspective, the provision assigned responsibility for allocating state labor obligations among village residents to the village or *kelurahan*, subject to governmental oversight. Although the regulation does not expressly refer to the Village Head, a juridical and historical interpretation indicates that the term “village” was intended to denote the Village Head as the authority responsible for implementing such obligations.

The following chapter further provided that the Village Head held the authority to

⁴⁶ A. Badjuri, *Dinamika Politik Nasional: Kumpulan Tulisan* (Semarang: Pustaka Rizki Putra, 1997), 129.

⁴⁷ Team Work Laper, ed., *Politik Pemberdayaan: Jalan Mewujudkan Otonomi Daerah* (Yogyakarta: Laper Pustaka Utama, 2001), 120.

⁴⁸ Wahyu Prijo Djatmiko, *Carok, Budaya, dan Hukum* (Yogyakarta: Thafa Media, 2020), 249.

⁴⁹ A. Rozaki, *Menabur Karisma, Menuai Kuasa* (Yogyakarta: IRCiSoD, 2021), 152.

designate individuals responsible for carrying out such obligations within the village. In exercising this authority, consideration was to be given to the proximity between residents' places of residence and the location where the work was to be performed. This provision was contained in Chapter 8 of *Rijksblad van Surakarta 1931 Number 9* as follows:

Pambagene pagaweyan marang siji-sijining desa sarta kalurahan kudu mawa katimbang adoh cedhake omahe kang padha duwe sasanggan pagaweyan nagara karo panggonan panyambut gawene, ananging adohe mau ora kena pisan-pisan luwih saka 8 paal (lalakon 2 ½ jam).

(Translation: the distribution of labor must take into account the distance between the homes of residents obligated to perform state labor and the workplace, but the distance must not exceed 8 pal [approximately 2½ hours of travel]).

The norm above demonstrates that the Village Head was responsible for ensuring that state labor was distributed fairly and efficiently within the territory under his leadership. Indirectly, the provision also affirmed the function of the Village Head as an intermediary between central authorities (the Patih Dalem and the Governor) and village society.

Chapter 13 of this *rijksblad* stipulated the following provision:

Manawa ana panyuwune kang padha duwe sasanggan pajeg kapala ing kalurahan utawa desa supaya gunggunge pajeg kapala kang kudu lumadi saka kalurahan utawa desa kono dibage maneh sapira kang dadi sasanggane siji-sijining

wong, iku pambagene mau kapasrahake marang paprentahan kalurahan desa kang mbawahake, mawa diawat-awati dening abdi dalem Wadono distrik kang mbawahake. Pambagene mau sajroning tahun tumindak pajeg ora kena diowahi maneh.

(Translation: if there is a request from those possessing head-tax shares in a village or *kelurahan* that the entirety of the head tax required to be collected from such village or *kelurahan* be redistributed according to each person's respective share, such shares shall be entrusted to the village or *kelurahan* administration controlling them, under the supervision of the district head exercising authority over them. Such shares may not be altered during the tax year).

Chapter 13 of this *rijksblad* regulated that the Village Head played a role in ensuring the distribution of head taxes within the village in accordance with the provisions established by the Patih Dalem.

Meanwhile, Chapter 16 of the same *rijksblad* contained the following regulation:

Kang kapatah nampani sarta mundhut lumadine pajeg kapala iku abdi dalem pananggap kang kapatah dadi Papatih Dalem. Para lurah desa kang mbiyantu tumindake pagaweyan bab pamundhut lan lumadine dhuwit pajeg kapala padha kaparingan pituwag 2 presening dhuwit kang lumadi saka ing bawahe dhewe-dhewe. Yen perlu Papatih Dalem bakal ndhawuhake laku-laku kang tumrap pamundhut lan panampaning pajeg mau.

(Translation: the person responsible for receiving and collecting the head tax is the court servant known as the Papatih Dalem. Village Heads assisting in the collection and receipt of head taxes shall be granted

compensation amounting to 2 percent of the regional revenue. If necessary, the Papatih Dalem shall regulate the procedures for tax collection and receipt).

Under the regulatory framework established in Chapter 16, Village Heads involved in the collection of head taxes were awarded compensation equivalent to 2 percent of the revenue obtained. Such a provision reflects the use of economic incentives to support their participation in local tax administration. When read together, the norms embodied in Chapters 13 and 16 reveal the central role of Village Heads in fiscal administration, as they contributed significantly to the organization, supervision, and successful implementation of tax collection obligations borne by the community.

The provision of tax incentives for Village Heads resembled the incentives granted to regents during the cultuurstelsel period, which often harmed Javanese peasants. According to the records of Setiono, the Dutch East Indies Government utilized Javanese regents to coordinate with village heads in collecting taxes derived from forced cultivation and provided them with incentives in the form of honors and commissions to maximize tax revenues.⁵⁰

The incorporation of tax collection functions into the office of the Village Head

demonstrates the weakening of village autonomy and the diminishing independence of local authorities in the administration of village government. The authority and prerogatives traditionally associated with the position were increasingly subordinated to colonial interests. This development supports Marzali's contention that direct state involvement in village affairs had emerged since 1817. The colonial administration introduced numerous regulatory measures governing village communities, particularly concerning the imposition of taxes on residents and the obligation of Village Heads to maintain order in support of colonial administrative objectives. Consequently, villages that had previously exercised a considerable degree of self-government experienced a gradual reduction of their autonomous powers as a result of expanding colonial intervention.⁵¹

The involvement of Village Heads in tax collection as regulated by *Rijksblad van Surakarta* 1931 Number 9 bears similarity to the land-rent collection system implemented during the VOC era. According to Poesponegoro and Notosusanto, Village Heads were entrusted with broad discretion to determine the level of obligations that individual farmers were required to fulfill. The extensive authority granted to local officials often gave rise to arbitrary practices

⁵⁰ B. G. Setiono, *Tionghoa Dalam Pusaran Politik* (Jakarta Selatan: TransMedia, 2008), 210.

⁵¹ Amri Marzali, *Antropologi & Kebijakan Publik* (Jakarta: Kencana, 2015), 91.

that adversely affected the local population.⁵² The implementation of the land tax system revealed that the colonial administration lacked the capacity to engage directly with peasants in securing the production of export commodities in accordance with market demands. To accomplish this objective, the government depended heavily on the cooperation of regents and village heads. Consequently, the existing feudal relationships and traditional social structures within rural communities were employed as instruments for facilitating colonial economic policies.⁵³

The tax collection functions assigned to Village Heads under this *rijksblad* reinforced the principle that all land was regarded as *eigendom* under government ownership and, consequently, subject to taxation administered through Village Heads. This principle was rooted in the traditional belief that ultimate ownership of land resided with the Javanese monarch, whereas peasants occupied the status of cultivators who were required to provide rent or tribute to the ruler. As observed by Jan Breman, Village Heads, acting as representatives of the kingdom,

performed the role of tax collectors on behalf of the ruling authorities.⁵⁴

The allocation of incentives to Village Heads for tax collection activities reflected a practice comparable to the reward structure adopted under the Cultivation System. Poesponegoro and Notosusanto explain that the colonial government provided additional financial benefits, known as *cultuurprocenten*, to Dutch officials, regents, and Village Heads to secure the effective implementation of the policy. These payments, which supplemented their ordinary income, were calculated as a percentage of the proceeds obtained from export crop sales and were awarded when production targets established for a village were met or exceeded. Despite its intended purpose, the system frequently gave rise to exploitation and administrative misconduct. The prospect of receiving greater financial rewards encouraged both colonial officials and local elites to prioritize increased production, often at the expense of the welfare of the rural population.⁵⁵

The provisions embodied in the *rijksblad* indicate that royal gazettes operated as instruments through which colonial

⁵² Marwati Djoened Poesponegoro and Nugroho Notosusanto, *Sejarah Nasional Indonesia Jilid 4: Kemunculan Penjajahan Di Indonesia*, (Jakarta: Balai Pustaka, 2008), 349.

⁵³ Poesponegoro and Notosusanto, *Sejarah Nasional Indonesia Jilid 4: Kemunculan Penjajahan Di Indonesia*, 353.

⁵⁴ Nunus Supardi, *Rd. Gaos Hardjasoemantri: Pengasuh Tangguh Badan Musyawarat Kebudayaan Nasional (1952-1963)* (Surabaya: Yayasan Pustaka Obor Indonesia, 2025), 51.

⁵⁵ Poesponegoro and Notosusanto, *Sejarah Nasional Indonesia Jilid 4: Kemunculan Penjajahan Di Indonesia*, 356.

authority-maintained oversight and control over society. Such a function was further strengthened by the institutional role of the residents within the colonial administration. According to Basundoro and Putra, the coexistence of indigenous royal authority and colonial governance produced a dual structure of power shared between the sultanate and the resident administration. As an integral component of the Batavian bureaucratic system, the residents exercised authority over legislative processes, policing, judicial administration, and other governmental affairs of a limited nature. Meanwhile, the sultanate retained primary control over internal palace affairs, economic and taxation policies, and its own judicial mechanisms. Consequently, the legislative powers vested in the resident required several *rijksblad* promulgated by the kingdom or duchy to obtain colonial approval before they could be formally enacted.

CONCLUSION

From a legal-historical perspective, the regulation of Village Heads in *Rijksblad van Surakarta* 1931 Number 9 reflects their strategic role within village governance. The regulation granted them certain privileges, including exemption from state labor obligations, while simultaneously assigning significant administrative responsibilities related to labor management and tax administration. In recognition of these duties, Village Heads received material

compensation and specific exemptions. Accordingly, they functioned as key administrative agents in implementing government policies at the village level. A legal-historical analysis of *Rijksblad van Surakarta* Number 9 identifies two principal functions of Village Heads: overseeing and allocating state labor obligations among villagers without direct participation and administering poll tax collection through assessment and local tax facilitation.

AUTHOR CONTRIBUTIONS

Riza Multazam Luthfy: Conceptualization, Methodology, Investigation, Writing-Original Draft Preparation, Data Curation, Formal Analysis, and Visualization. **Achmad Safiudin R.:** Supervision, Validation, Resources, Writing, Review and Editing.

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