



Teseng: Implementation of justice values in profit-sharing agreements based on the local wisdom of the Bugis Makassar community

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Abstract

Introduction to the Problem: This paper explores the *teseng* agreements and the Implementation of Justice Values in profit-sharing agreements based on local wisdom of Bugis Makassar Community. The *teseng* principle is operationalized through the utilization of a streamlined system that adheres to the model established within the Bugis-Makassar community. The community will collaborate with one party as the *Pa'bere teseng* and the other as the *Pa'teseng* in this partnership. The legal issue in the research is the implementation of justice values in the *teseng* agreement.

Purpose/Study Objectives: The purpose of this research is to analyse the practice of *teseng* agreements in Bugis-Makassar community and the implementation of justice values in *teseng* agreements. This research will provide the parties with a better understanding of the significance of the justice values in the *teseng* agreement.

Design/Methodology/Approach: This study constitutes normative and empirical legal research. The data used in this research is primary data obtained through in-depth interviews with *Pa'bere Teseng* (landowners or livestock) and *Pa'teseng* (cultivator or ranchers). Secondary data is used as a complement, namely data collection techniques through literature studies.

Findings: *Teseng* is a mutual agreement that binds two parties-the investor and the cultivator. In the *teseng* system, the *Pa'bere Teseng* (landowners or livestock) gives land or livestock animal to *Pa'teseng* (cultivator or ranchers) and receives a share of the proceeds from his efforts. The *teseng* agreements is based on trust and agreement between the *Pa'bere Teseng* and the *Pa'teseng*. The *teseng* system reflects the values of justice by eliminating the terms employer and laborer. The *Pa'bere Teseng* and the *Pa'teseng* have the same position under the law. This *teseng* system creates proportional justice, allocating a share to individuals based on their services or contributions. According to the principle of proportional justice, the degree of success achieved by an individual is equivalent to the degree of effort invested in that person.

Paper Type: Research Article

Keywords: Agricultural Rights; Cultivator; Ranchers; Profit-Sharing; *Teseng*



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Introduction

The rich cultural diversity of the Indonesian archipelago has long underpinned the foundation of its tribal societies. Even before the establishment of the modern Indonesian state, cultural heritage had become deeply woven into the identities and daily lives of its people. Recognizing the significance of this heritage, the United Nations Educational, Scientific and Cultural Organization (UNESCO) has honored Indonesia's wealth of both tangible and intangible cultural assets (Sukardi et al., 2022). According to the nation-state concept, Indonesia is required to recognize the existence of society, communities, and indigenous peoples as constituent elements of the nation and state (Hidayah & Al-Fatih, 2019).

Indonesia's cultural heritage is profoundly rooted in its customs, which embody the nation's spirit and serve as an enduring reflection of its identity. Despite regional variations, these customs share a common foundation that epitomizes the essence of "Indonesianness." This unity across diverse traditions is encapsulated by the concept of *Bhinneka Tunggal Ika* (Unity in Diversity)—symbolizing the harmonious coexistence of distinct yet interconnected cultural identities across the archipelago (Zainuddin, Sammak, et al., 2023).

As farmers comprise the majority of rural communities, profit-sharing agreements are not foreign to them. Nevertheless, the practice of profit-sharing for land or livestock utilization varies in nomenclature and structure across different regions of Indonesia (Rahmah et al., 2019). The inhabitants of Indonesia, particularly in South Sulawesi, have passed down the enduring local wisdom of the profit-sharing system, known as *teseng*, through generations. In the traditional profit-sharing system (*teseng*), *Pa'bere teseng* (landowners or livestock owners) entrust the management of their land to partner farmers or livestock owners based on mutual trust and in the absence of a written agreements. Profits are shared, and risks are collectively endured (Baba et al., 2021).

Each party determines their own rights and obligations under the *teseng* agreements. The agreements will divide the results of land management. The applicable profit-sharing agreement's time limit does not have a standard benchmark; everything is based on the agreement between the *Pa'bere teseng* and the *Pa'teseng*. The *teseng* agreements for agricultural land, usually based on the rice planting season, the agreement automatically ends because of the unwritten or oral nature of the profit-sharing agreements (Alimuddin et al., 2018).



The *teseng* principle is operationalized through the utilization of a streamlined system that adheres to the model established within the Bugis-Makassar community. The community will collaborate with one party as the *Pa'bere teseng* and the other as the *Pa'teseng* in this partnership. The intent of this system is to transfer management rights for agricultural land, rice fields, livestock (cattle), and gardens (Kara et al., 2023).

Teseng as an agreement has legal consequences because the agreement is a legal relationship between two or more parties. As part of the agreement, the parties agree to the establishment of rules or regulations that govern the rights and responsibilities of each party. Contract law serves to regulate and protect the rights and responsibilities of the parties involved (Berlianty et al., 2022).

Several scholarly studies have been conducted on *teseng*, including A. H. A. Rahman et al., (2020), Syamsul Arif et al., (2022), Sari et al., (2023), Wahyuningsih & Permata, (2019), and Rusanti et al., (2023). These studies wrote about *teseng* from the perspective of Islamic law. Furthermore, Nurdin, (2019), S. Rahman et al., (2019), Bakhtiar et al., (2020), and Anita (2019) wrote about *teseng* with an emphasis on local wisdom and Law No. 2 of 1960 concerning Agricultural Production Sharing Agreements. Zainabriani et al., (2015), Kara et al., (2023), Sirajuddin et al., (2022), wrote about *teseng* from a socio-economic perspective.

This research was conducted to find out and analyze the implementation of justice values in the *teseng* agreement. Although Bugis-Makassar society has long implemented the *teseng* agreement, *Pabbere Teseng* and *Pa'teseng* have consistently upheld the principles of justice, albeit in a straightforward manner. Therefore, this research offers an alternative viewpoint on the *teseng* agreement, emphasizing the implementation of justice within it, thereby enabling the community (*Pabbere Teseng and Pa'teseng*) to comprehend the fundamental principles of justice within the *teseng* agreement.

This study has the following problems: (1) the implementation of *teseng* agreements in Bugis-Makassar community; and (2) the justice-orientated values reflected in *teseng* agreements within the same community; are the issues under study.

Methodology

This study constitutes normative and empirical legal research. Normative legal research essentially examines the law conceptualized as norms or rules that apply in society and become a reference for everyone's behavior (Disemadi, 2022). Empirical legal research, specifically employing empirical facts obtained from human behavior, including both verbal and physical conduct recorded through interviews and observation (Benuf & Azhar, 2019). This category of empirical legal research is qualitative research that examines socially constructed facts, such as people's perceptions and behavior about the law (Tan, 2021). The data used in this research is primary data obtained through in-depth interviews with *Pa'bere Teseng*



(landowners or livestock owners) and *Pa'teseng* (tenant farmers or ranchers). Secondary data is used as a complement, namely data collection techniques through literature studies.

Results and Discussion

The Practice of Teseng Agreements in Bugis-Makassar Community

A *teseng* is a form of profit-sharing agreement between farmers or cultivators and landowners or livestock owners. Not only is *teseng* one of the most ancient and conventional types of profit-sharing agreements in Indonesia, but it is also prevalent globally. *Teseng* is considered the most traditional form of profit-sharing due to its origins in the development of human civilization, when farmers gradually adopted this primitive practice to satisfy their basic requirements (Ginting et al., 2017).

The *teseng* system is implemented in the Bugis-Makassar community through the following agricultural land literacy: (1) The *Pa'teseng* provides the seeds to be planted, the *Pa'bere Teseng* provides the farmland to be cultivated, and the *teseng* system participants manage the cultivation. Under this system, the *Pa'bere Teseng* bears the sole responsibility of remitting the land tax. The *Pa'teseng*' dependents in relation to land cultivation. The dependents encompass a range of agricultural activities, including seed sowing, planting, tillage, land equipment, irrigation, and fertilizer application until harvest; (2) The *Pa'bere Teseng* provides the farmland to be cultivated; the *Pa'teseng* contributes costs, equipment, and labor; and both the *Pa'bere Teseng* and the *Pa'teseng* contribute seeds and fertilizer. In this system, the *Pa'bere Teseng* bears the responsibility of paying taxes on the cultivated land and providing half of the seeds for planting. In contrast, the sharecropper is fully responsible for half of the seeds, as well as all aspects of cultivation, including crop care and maintenance. (3) *Pa'teseng* provides the equipment and labor, while the *Pa'bere Teseng* provides the land and the seeds to be planted. In this particular arrangement, the *Pa'teseng* is only liable for the labor-intensive task of cultivating the land, while the *Pa'bere Teseng* bears the taxes and the number of seedlings to be planted (Darmawita & Muin, 2016).

Agricultural and livestock businesses typically apply the *teseng* agreements, which involves a profit-sharing mechanism between the cultivator and the capital owner. However, the implementation and form of this agreements tend to vary. The diversity and form of this (unwritten) agreements are inseparable from the customs that prevail in a region. The *Pa'bere Teseng* and the *Pa'teseng* will divide the business results according to the agreements (Wahyuningsih & Permata, 2019). The agreements process in the profit-sharing system discusses several things, such as the rights and obligations of The *Pa'bere Teseng* and the *Pa'teseng*, the inputs and outputs that will be borne and obtained, the term of the agreements, and the type of profit-sharing used (Zakaria et al., 2023).



A *Pa'teseng* may continue working for as long as he is able, and in the event of his demise or incapacity, his progeny or other relatives may continue the cultivation. Moreover, this fostered an intimate bond between the *Pa'bere Teseng* and their *Pa'teseng*. Occasionally, a *Pa'bere Teseng* will offer a range of aid, including medical supplies, secondhand clothing, and other essential items (Sartika, 2020).

The community-driven objective of this *teseng* agreements is to provide assistance. *Pa'teseng* aid *Pa'bere Teseng* who possess adequate capital but lack the necessary expertise to manage agricultural land or livestock. Conversely, *Pa'teseng* benefit significantly from *Pa'bere Teseng* who have land or livestock, adequate capital, and only the requisite skills. As a result, *Pa'bere Teseng* and *Pa'teseng* are mutually dependent and benefit from the outcomes that are produced (Dewi & Zainuddin, 2022).

The *teseng* practice within the Bugis-Makassar community can be classified into two overarching forms:

1. *Teseng* Agreements for Livestock Breeding

Two entities are involved in the Bugis-Makassar community's adoption of *teseng* as a profit-sharing system: *Pa'bere Teseng* and *Pa'teseng* proprietors. Collaboration among agribusiness entities throughout the entire production and marketing cycle—from pre-production to marketing—under the tenet of mutual benefit and necessity constitutes partnership. The capital-providing party possesses the cattle but lacks the necessary time to raise them themselves; therefore, the capital owner transfers the cattle to the farmer for raising in accordance with the predetermined agreement and agreement (Nugraha et al., 2021).

The livestock *teseng* (*olo kolo'*) is classified into two distinct varieties of agreements, each of which is determined by the livestock's sex. Regarding the division, *Teseng* Female Cow (*indo sapi*) is one of them. Prior to the dissemination of the outcomes, an agreement is reached between the breeder and owner outlining their respective rights and responsibilities. The proprietor is obligated to furnish the farmer with capital, sell the cattle farmed by the farmer in accordance with a mutually agreed-upon agreement, and maintain knowledge of progress and challenges, including the duration of results and the presence of illnesses in the cows. The farmer is obligated to provide animal feed, ensure the well-being of the livestock, and communicate any outcomes or unforeseen circumstances such as a calf's demise or illness to the proprietor (Kara et al., 2023).

Teseng bulls (*sapi lai*) are the second type. The cattle owner will delegate the care of his bulls to a trusted cattle farmer, who will be responsible for keeping them healthy and fed. The parties mutually agree on the duration of this agreement. Usually, one would wait between one and two years for the cattle to reach optimal weight and maturity before selling them. The cost of maintenance, including wages, will be calculated by the manager or farmer and communicated to the cattle owner upon the

sale of the cattle. As an obligation, the cattle owner must provide the costs and wages according to his or her burden. Any funds remaining after the sale will be the cattle owner's sole property (Kara et al., 2023).

Prior to engaging in profit sharing, the involved parties execute a long-standing and widely used agreement that is customary in the cattle farm profit sharing industry. It is widely accepted within the community that in profit-sharing enterprises involving cattle farms, the agreement pattern must be implemented initially to prevent subsequent complications arising from the division of outcomes (Jumarni & Raemon, 2023).

A breeding cow is a cow that is handed over to a farmer by its owner for personal use, regardless of its sex. In the case of allocation, if the cow gives birth to a calf in the first year, the owner receives the animal. Subsequently, the farmer receives a calf in the second year, or as per verbal agreement, until the fifth year. The second pattern relates to a system where the financial burden of raising bulls is borne by the cattle producer, either by the cattle owner or the capital owner (Sirajuddin et al., 2017).

Farmers allot cattle for fattening within a specified time period in exchange for profit sharing applied to the upkeep of bulls. Following the sale of the cattle, the agreement computes profit sharing. According to the agreement's terms, the capital proprietor and the farmer typically divide profits as follows: 50:50; 60:40; or 70:30. Government entities, farmers' organizations, or individuals may own the capital (Sirajuddin et al., 2022).

The operationalization of the *teseng* principle is achieved by employing a streamlined system that conforms to the framework established in the Bugis-Makassar community. In this collaborative alliance, the community will work in tandem with the *Pa'bere teseng* and the *Pa'teseng*. Transferring management rights for livestock is the objective of this system.

In the interim, months or years of estimation do not constrain the duration of the collaboration. However, both *Pa'bere Teseng* and *Pa'teseng* reciprocally return all items, regardless of whether *Pa'teseng* took the livestock or *Pa'bere Teseng* returned the livestock to *Pa'bere Teseng*. It is evident that the duration of the cooperation is ongoing, given that *Pa'teseng* still has livestock that requires management. The livestock profit-sharing agreement does not specify the exact duration of cooperation (Katman et al., 2022).

In Bugis-Makassar Community, the following are the most important factors to consider when implementing the *teseng* agreement (Sirajuddin et al., 2017):

- a. On account of this system's implementation, a relationship of trust was required between capital proprietors and beef breeders. No written contract existed. Each and every agreement between the proprietors and breeders was implemented



- exclusively through verbal communication. Therefore, capital proprietors assist beef breeders, who typically have modest incomes.
- b. Adherence to kinship, breeding expertise, and the accessibility of forage to sustain the cattle are typically factors that livestock owners contemplate prior to entrusting individuals with the reproduction of their cows.
 - c. The implementation of the Tesang system is not restricted by any time constraints.
 - d. Every beef breeder and the capital proprietor shall receive an equal profit share. This means that should the female cattle give birth to a foal in the first year, the proprietor would acquire ownership of it; conversely, if the beef breeder produced a second calf the following year, they would retain ownership of it.
 - e. If the capital owner declines to reinvest funds or if the beef breeder possesses a substantial number of cattle derived from the tesang system, this partnership shall terminate.

2. *Teseng* Agreement for Agricultural Land Management

Teseng facilitates a profit-sharing system that is a straightforward and implementable concept, deeply ingrained in the daily lives of local communities, and possesses no intricate prerequisites. *Pa'bere teseng* (Landowners) extensively utilize *teseng* as a profit-sharing system, due to its substantial returns and the absence of governmental regulations. *Teseng* is a principle of agreement between *Pa'bere teseng* (landowners) and *Pa'teseng* (tenant farmers), based on mutual trust, concerning the management of agricultural land (Zainabriani et al., 2015).

A common element of *teseng* agreements is the profit-sharing mechanism between *Pa'bere Teseng* and *Pa'teseng*, which is typically implemented in agriculture; nevertheless, its structure and execution may differ. Variation and structure of these (unwritten) agreements are significantly impacted by the prevalent customs of a region. As stipulated in their agreement, the business's profits will be divided between *Pa'bere Teseng* and *Pa'teseng* (Wahyuningsih & Permata, 2019). The parties discuss the rights and responsibilities of *Pa'bere Teseng* and *Pa'teseng*, the inputs and outputs they will receive and spend, the duration of the agreement, and the profit-sharing model they will implement during the agreement phase of the profit-sharing system (Zakaria et al., 2023).

People who own agricultural land, such as paddy fields, but cannot cultivate it themselves appoint another individual to do so. Similarly, those who wish to cultivate crops in the fields but lack the necessary land to do so must obtain the landowner's permission before using the unoccupied land. Therefore, this transaction aims not only to fulfill requirements but also to enhance communication between *Pa'bere Teseng* and *Pa'teseng* (Arif et al., 2022).

Several elements may have contributed to the formulation of this *teseng* agreement, which includes the following: (1) Under certain circumstances, the owner of a rice field faces obligations that hinder him from cultivating the land. As a result, he



transfers the land to an individual willing to engage in profit-sharing and consent to labor on it; (2) Additionally, the presence of landowners unable to cultivate their property due to off-farm employment or the responsibility of supervising the entire estate encourages profit-sharing; (3) While some farmers are knowledgeable about agriculture but lack suitable land for rice cultivation, others own land specifically designated for plantation objectives.

There are three distinct terms used to determine the profit-sharing balance. The first is *bage dua*, which refers to a profit-sharing agreement in which both *Pa'bere Teseng* and *Pa'teseng* receive an equal portion of the generated outcomes. Secondly, *bage tellu* is a profit-sharing arrangement in which *Pa'teseng* receives two-thirds of the profit and *Pa'bere Teseng* receives one-third. Furthermore, *bage eppa* is a profit-sharing arrangement wherein *Pa'bere Teseng* is entitled to a 1/4 share, while *Pa'teseng* is entitled to a 3/4 share of the generated profits (Bakhtiar et al., 2020).

According to Andi Herawati et al. The Bugis-Makassar community divides two different types of *teseng*: half and one-third. The division of the harvest depends on the classification of the land under management. Land administration is established in two ways: firstly, the tenant farmer receives half of the harvest and the landowner receives the other half if the land they cultivate is fallow and not located in a mountainous area. Furthermore, in cases where the land is located in mountainous areas that present challenges for cultivation, the resulting profit is divided into three parts: the owner receives one-third, while the tenant farmers receive (Herawati et al., 2024).

Values of Justice in the Teseng Agreements

The discussion of justice is a fundamental theme in social life. Justice enters into all aspects of social interaction and gives legitimacy to social, political, religious, and legal institutions and practices (Ahmad & Hassan, 2000). Justice is one of the goals of law that has gained considerable emphasis during the development of legal philosophy. In addition to justice, the purposes of law are for legal certainty and utility. However, justice remains the primary purpose of law; in fact, some argue that justice is the exclusive purpose of law (Zainuddin, Salle, et al., 2023). Justice in *teseng* agreements can be seen as a moral and ethical principle that seeks to achieve fair and equal outcomes for all individuals.

Justice, according to Aristoteles (Rahman et al., 2022), is the equitable treatment of equals and the inequitable treatment of those in proportion to their inequality. In accordance with this principle, justice is achieved when those who are disparate are treated unequally while those who are equals are treated equally. It is predicated on the notion that "*equal things ought to be treated equally, while unequal things should be treated unequally, commensurate with their degree of inequality.*"

This research employs John Rawls' theory of justice, also known as justice as fairness. According to John Rawls, achieving justice requires every citizen to have the same



right to basic liberties. However, it is crucial to regulate the burgeoning socio-economic order in a way that consistently favors or benefits the most disadvantaged (Nugraha & Wicaksana, 2021). Therefore, proportional justice results in an understanding that the distribution of rights and obligations takes into account the proportion of each. It is considered fair if a person gets results in accordance with the efforts made by each individual; everyone does not have to get the same share if the effort is different (Fathoni, 2018).

In a broad sense, the individuals or entities concerned are *Pa'bere Teseng* and *Pa'teseng*. This profit-sharing model scheme will demonstrate how *Pa'teseng* or *Pa'bere Teseng* bears the capital process, followed by the profit-sharing scheme that was agreed upon at the outset of the contract (Rahmawati & Yusuf, 2020).

In accordance with the theory of justice, the profit-sharing model scheme outlined in the *teseng* agreement can be deemed equitable due to the fact that, under Islamic law's muzara'ah contract system, the *Pa'teseng* is responsible for capital expenditures, while the *Pa'bere Teseng's* role is restricted to supplying land or livestock. The *Pa'teseng* with the greatest number of shares should therefore receive a portion of the results (Rahmawati & Yusuf, 2020).

The initial definition of justice in the *teseng* agreement is "equal," signifying that *Pa'bere Teseng* and *Pa'teseng* hold the same position under the profit-sharing system of the *Teseng* agreement. The two parties are in no way more dominant. The guiding principle of this agreement is mutual assistance. While *Pa'bere Teseng* offers assistance through employment, *Pa'teseng* reciprocates by assisting *Pa'bere Teseng* with land maintenance and livestock care to ensure continued productivity (Tabsir, 2023).

Another meaning of justice in the *teseng* agreement, namely "balance", is also fulfilled in the distribution of income from rice farming. This result is divided proportionally, either 50:50 or 60:40. The 50:50 division is done if the costs incurred by each party are truly balanced, equal, and commensurate. While the 60:40 division is done if the costs incurred are not balanced, equal, and commensurate, in this case, more is spent by *Pa'bere Teseng*. The amount of profit sharing is mentioned at the time of the agreement but does not specify a certain amount in units of weight, ton, sack and so on (Tabsir, 2023).

In *teseng* agreements, justice is defined as the principle that the party who owns the land and the party who farms it must share the harvest fairly and proportionally. The parties should make this agreement transparent to ensure both parties are aware of the profits earned and to prevent future slander and accusations. Based on this fair and balanced profit-sharing system, it can increase community involvement, as people feel that they have a greater share of the harvest and have a higher motivation to engage in the practice of *teseng* (Darwis, 2016).

An optimal profit-sharing agreement ought to be meticulously and equitably crafted to ensure that neither party is disadvantaged. In order to enhance fairness and mutual benefit, it is imperative that the agreement adhere to the principle of transparency and clarity by comprehensively delineating all aspects pertaining to profit sharing, time constraints, obligations, and the rights of both parties. Prior to the agreement's execution, the parties must have access to and a thorough understanding of all pertinent information ([Heryanti et al., 2023](#)).

The *teseng* agreement serves as a potential remedy for poverty, starvation, and inequality by fostering economic autonomy. This is equivalent to establishing genuine justice and harmony within the Bugis-Makassar community. In the absence of monopoly and dominance, the possibility of conflict between *Pa'bere Teseng* and *Pa'teseng* is eliminated. Converting the *teseng* agreement into an economic practice that within Bugis-Makassar community can foster harmony, equality, and dependable order ([Prabowo & Kalsum, 2021](#)).

The *Pa'bere Teseng* and the *Pa'teseng* jointly manage the farmland, achieving justice not only in the sharing of proceeds but also in the process. This fairness guarantees the efficient and effective use of farmland management resources, while also taking into account the interests of both parties in all decision-making processes.

The Bugis-Makassar community's profit-sharing agreement demonstrates that justice also entails respect for the individual's rights and the provision of those rights to all proprietors. Each party is completely cognizant of their respective responsibilities with regard to the rights of the other. *Pa'bere Teseng* grants *Pa'teseng* the right to a portion of the outcomes achieved; conversely, *Pa'teseng* will reciprocate *Pa'bere Teseng's* right by carrying out his responsibilities to cultivate rice fields or livestock with utmost diligence and a strong sense of accountability so as to achieve optimal results.

Proportional justice entails allocating a portion to an individual in accordance with their merit or contribution. Thus, it is not necessary for all individuals to receive an equal proportion when the efforts expended vary ([Ramadhita, 2012](#)). It is also stated that proportional justice means that justice can be served when individuals receive outcomes commensurate with their efforts; if everyone's efforts differ, they do not all deserve the same share. By employing proportional justice, a legal system can become adaptable rather than inflexible, thereby enabling the realization of human satisfaction ([Fathoni, 2018](#)).

For this reason, the rational relationship and the right relationship between the benefits of achieving the right goal and the harm caused by the constitutional right are both parts of proportionality that must be met for this proportional justice to be put into place ([Arsalan & Putri, 2020](#)).



According to the authors, justice in the *teseng* agreement, although not written, can be realized in several ways, such as:

1. **Realization of Balanced Rights and Obligations:** To prevent unfair disadvantage, the parties in an agreement must have balanced rights and obligations.
2. **Transparency and Agreement:** To must be made transparently and with clear agreements, so that all parties understand their respective responsibilities and contributions.
3. **Use of the Fairness Principle in Profit Determination:** The principle of fairness should guide the division of profits in agreements involving profits. For instance, we can divide profits according to each party's contribution or according to a mutual agreement.
4. **Conflict Resolution:** In agreements, conflicts can arise. Therefore, the agreement should have a fair and transparent conflict resolution mechanism so that all parties can resolve the issue effectively.
5. **Review:** Regularly reviewing the agreement will ensure its relevance and fairness to all parties involved.

Conclusion

Teseng is an agricultural or animal husbandry term that translates to "profit-sharing agreement" and originates in the Bugis or Makassar language. *Teseng* is an institution of customary law that has existed, developed, and been ingrained in society since the beginning of time. A *teseng* is a legally binding contract between two parties: the cultivator and the proprietor. *Pa'bere Teseng* grants *Pa'teseng* access to land or livestock in return for a share of the profits from *Pa'teseng's* activities.

The foundation of this *teseng* agreement lies in the mutual trust and understanding between *Pa'bere Teseng* and *Pa'teseng*. The trust serves as the principal capital for a manager to obtain authorization to oversee non-proprietary land or livestock, namely agricultural land and livestock, in accordance with the terms of the agreement. The parties to the agreement also determine its contents, including each party's rights and obligations. The mutually agreed-upon agreement will then determine the distribution of the profits generated from the exploitation.

The *teseng* system embodies principles of justice through the omission of the terms "employer" and "laborer." Regarding the law, *Pa'bere Teseng* and *Pa'teseng* hold equivalent standing. This *teseng* system establishes proportional justice, in which individuals receive a portion in accordance with their contributions or services. The concept of proportional justice asserts that individuals can achieve justice by obtaining results that align with their efforts. Proportional justice in the *teseng* agreement provides an understanding that the Bugis-Makassar community has local wisdom that supports the sustainability of collective life.

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Declarations

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