



LEGAL RECONSTRUCTION OF INHERITED RICE FIELD MANAGEMENT RIGHTS IN BONE, SOUTH SULAWESI

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ABSTRACT

The existence of rights to the management of jointly inherited rice fields and the concept of legal reconstruction of the control of inherited rice fields is qualitative research; the approach used is social, legal research, data collection through interviews, observation, and documentation. Data analysis includes data reduction, data presentation, and conclusion drawing. The study results describe the management of jointly inherited rice fields using three systems: the individual inheritance system, the mayoral inheritance system, and the collective inheritance system, especially in the community where there is a habit of using the collaborative inheritance management system for rice fields. The management of the jointly inherited rice fields still exists where the rice fields are not sold only with an agreement that the inheritance will be received in turn with relatives and become a souvenir from the parents. Conflicts often arise because the collective inheritance system is carried out only verbally. Hence, there is a need for legal reconstruction to make a written agreement involving witnesses and the local government so that no party is harmed.

Keywords: *Existence of rights; Reconstruction of Law; Inheritance*

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INTRODUCTION

Indonesia is a rule of law state based on Pancasila and the 1945 Constitution of the Republic of Indonesia. The basic rules of Indonesia as a rule of law state are stated in Article 1 paragraph (3) of the 1945 Constitution, the third amendment, which confirms that Indonesia is a state of law. The concept of a rule of law aims at the goal of creating certainty, order and legal protection, which is based on truth and justice.¹

In order to guarantee the realization of the principle of legal protection in the community legal traffic system, state legislation emphasizes that for a legal act, written certainty is required regarding acts, agreements, determinations and legal events made in the presence or by an authorized official. So that every legal relationship, especially in making agreements or engagements, can create legal certainty, legal protection and public order for the parties, a written publication is required. Even though it does not absolutely have to be stated in written form, the law still recognizes the existence of agreements without a written concept, including regarding customary law provisions relating to inheritance.

One of the legal rules used in the process of dividing inheritance is customary law. In simple terms, customary law can be interpreted as a group of people who are bound by their customary legal order as citizens of a legal association because of the same place of residence or on the basis of descent.² Customary law always prioritizes equality while still viewing togetherness as a reference in the inheritance process. The existence of customary law in the social structure will always exist and continue to grow, because customary law is a rule that

¹Moh. Mahfud MD, *Negara Hukum Indonesia Gagasan dan Realita di Era Reformasi*, Jakarta: Universitas Atmajaya, 2012. Jimly Asshiddiqie, *Kedudukan dan Peranan Hukum Tata Negara dalam Pembangunan*, *Jurnal Hukum dan Pembangunan* 25, (2), 1995, p. 135. Peter Mahmud Marzuki, *Pengantar Ilmu Hukum*, Kencana Prenada Media Group, Jakarta, 2012, p.13.

² Efendi Perangin, *Hukum Waris*, Jakarta: Raja Grafindo Persada, 2010, p. 3.

lives and develops in accordance with the culture and social values held in society.³

The Bone community generally divides inherited assets before the heir dies through a gift or will which is divided by deliberation, while assets that have not been divided will be distributed after the heir dies as inherited assets. The main heirs who inherit are only children, the determination of the portion received by the heir depends on the agreement and the portion received by men and women is generally equalized.⁴ This division of inheritance shows the integration between Islamic law and customary law in Bugis society, because these two elements have been used as a common reference and have been practiced by the community for generations.⁵

One of the inheritance systems in customary law is the collective inheritance system. This system is a customary inheritance system which does not allow heirs to own inherited assets personally, they are only allowed to use, cultivate or process them and enjoy the results. In this collective customary inheritance system, heirs receive inherited assets as a single unit whose control or ownership is not divided, for example, heirlooms which are leftovers from ancestors in a particular community. In Ambon it is known as *Tanah Dati*, in Minangkabau it is known as *Ganggam Bauntuik* and in South Sulawesi it is generally known as *Akkaleleng*. The *Akkaleleng* tradition is a collective traditional inheritance system that has grown and developed from generation to

³ Husen Alting, *Dinamika Hukum dalam Perlindungan Hak Masyarakat Hukum Adat Atas Tanah*, Yogyakarta: Laksbang Pressindo, 2010, p. 51.

⁴ Tarmizi, Inheritance System of Bugis Community in District Tellu Siattinge, Bone South Sulawesi (Perspevtive of Islamic Law), *Samarah: Jurnal hukum Keluarga dan Hukum Islam* 4, (1), 2020, hlm. 180. Muh. Sabri, Persepsi Hukum Islam terhadap sistem Kewarisan Berbasis Budaya Pada Masyarakat Bugis Bone, *Al-Risalah: Jurnal Hukum Keluarga Islam* 2, (2), 2017, p. 2.

⁵Asni Zubair, Muljan dan Rosita, Integrasi Hukum Islam dan Hukum Adat dalam Pewrsian Masyarakat Bugis Bone (Studi di Kecamatan Pallaka), *Al-Risalah: Jurnal Hukum Keluarga Islam* 2, (1), 2016, p. 17.



generation and is practiced in Bugis society, especially in Bone Regency, South Sulawesi.⁶

The *Akkaleleng* traditional inheritance tradition that is most widely practiced in Bone Regency is joint inheritance of rice fields, with the principle of sharing being mutual trust and mutual help. The inherited rice fields become joint property and the results are enjoyed in turns, for example, the first person to enjoy the results of the rice fields and is obliged to pay the tax (*Rente* in Bugis terms) is the first child, then the second child and so on until it returns to the first child in turn.

Along with the development of consumerist culture and hedonism, this has resulted in the emergence of greed and the ambition to control inherited assets, which initially implemented a collective system which changed to an individual system. So, the inherited rice fields are sold or transferred to third parties without the knowledge of the heirs together. Even worse, if one of the heirs has died and left behind their children and grandchildren. This is what sometimes triggers conflicts between siblings which lead to family breakdown. However, the *Akkaleleng* customary inheritance system is an oral agreement, so it cannot be the basis for formal dispute resolution. Apart from that, from a government administration perspective, the conflict that arises regarding the ownership of inherited rice fields using the *Akkaleleng* system is the delay in paying taxes on these inheritances because the owners are always moving and their domicile is not even clear. This causes local government officials to have difficulty collecting tax payments, causing losses to the government every year.

In connection with these matters, legal breakthroughs are needed to overcome the complexity of managing collective heritage rice fields, so that they can provide justice for the community.⁷ By conducting a fact study and reconstructing the inheritance system for

⁶ A. Nuzul, *Membangun Tata Hukum Nasional Perspektif Masyarakat Pluralis*, Yogyakarta: Trusmedia Grafika, 2016, p. 203-208

⁷ Lumbung Tobing, *Peraturan Jabatan Notaris*, Jakarta: Erlangga, 2012, p. 33-34



joint heritage rice fields in Bone Regency in order to guarantee and protect the rights of parties related to the owners of rights to inherited rice fields.

METHODS

This research is qualitative research with normative empirical methods. Using a socio-legal approach, namely an approach to the gap between norms or rules and actual reality, requires data to be obtained through direct observation and interviews with three elements: the government, the police and the community. Analysis of research results goes through various processes including data reduction, data presentation and drawing conclusions.

RESULTS AND DISCUSSION

Traditional Inheritance Law System in Indonesia

Theoretically, customary inheritance law in Indonesia is actually known to have a wide variety of family systems in society. However, in general, what is known to be very prominent in customary law regulations are three patterns, such as: patrilineal, matrilineal, and bilateral or parental principles.⁸

a. Patrilineal

This system is basically a hereditary system that draws a line of descent where a man's position is more prominent and only connects himself to his father's father and so on or descendants of male ancestors in inheritance.

b. Matrilineal

In this style, the family draws the line of descent up through the mother, the mother's mother, and then upwards until a woman is found as the ancestor. The legal consequences that arise are the entire family and the one who inherits is the mother's family. The husband or father does not enter the mother's or wife's

⁸ R. Soepomo, *Bab-Bab Tentang Hukum Adat*, Jakarta: Pradnya Paramita, 1984, p. 39.



family. So it can be said that in this family system drawn from the mother's side, women's position is more prominent than men in inheritance. Examples of traditional law communities include: the Minangkabau community. However, this does not mean that the female heirs control and manage the inheritance, but are also accompanied by their siblings (brothers).

c. Parental

This pattern is basically a system that draws lineages where a person connects himself to either the father's line or the mother's line, so that in essence there is no difference between the mother's and father's sides in inheritance. Meanwhile, the inheritance system that exists in Indonesian society is: *first*, an inheritance system where inherited assets can be distributed, *second*, an inheritance system where inherited assets cannot be distributed.⁹

The first system is generally found in bilateral societies such as on the island of Java, while the second system is found in unilateral societies. The second system can be further differentiated in the form of a collective inheritance system and a majoritarian inheritance system. In Soerojo Wignjodipoero's opinion, there are three inheritance systems in customary law in Indonesia:

(1) Individual inheritance system, characterized by inherited assets that can be divided among heirs as in the bilateral society in Java, (2) Collective inheritance system, characterized by inherited assets inherited by a group of heirs who together form a kind of legal field where the ownership of the property, which is called inheritance, cannot be divided among the intended heirs and can only be distributed to those who use it (only have the right to use it) as in the matrilineal society in Minangkabau, (3) Inheritance system mayorate, characterized by inherited property being inherited in its entirety or only by part of the children, as is the case in Bali where there is a majoritarian right

⁹ Djaren Saragih, *Hukum Adat Indonesia*, Jakarta: Rajawali, 1980, p. 163.



for the eldest son and in Tanah Semendo, South Sumatra where there is a majoritarian right for the eldest daughter.¹⁰

1. Majority Inheritance System

The majorat inheritance system is a system where the heirs control the assets which are delegated to the eldest child who serves as the leader or head of the family and replaces the position of the father or mother as head of the family. In this system, the entire inheritance is not divided, but goes to the eldest child. There are two types of mayorat:

- a. Male majority, the oldest male who is the sole heir of the testator.
- b. Female majorat, the eldest daughter who is the sole heir of the testator.¹¹

In the majorat inheritance system, it is described that only one child inherits, namely the eldest child, which means that the right to use, the right to manage and collect the results is completely controlled by the eldest child. Apart from that, he has the right and obligation to take care of and care for his younger siblings, both male and female, until they can stand on their own.

The majorat inheritance system is actually a collective inheritance system, except that the succession of rights is given to the eldest child as the leader of the family, replacing his father and mother. He only acts as a mandate holder, not an individual owner of property. The goodness of this system lies in the leadership of the eldest child, if he is full of responsibility then the integrity and harmony of the family can be maintained, while the weakness is if the opposite happens.¹²

2. Individual Inheritance System

Individual inheritance system, an inheritance system where the heirs receive a share to be able to control and own inherited assets individually.¹³ In general, individual inheritance systems are found in traditional law communities with parentage or family lines, this is the

¹⁰ Soerojo Wignyodipoero, *Pengantar dan Asas-asas Hukum Adat*, p. 165.

¹¹ Soerojo Wignyodipoero, *Pengantar dan Asas-asas Hukum Adat*, p. 166.

¹² Absyar Surwansyah, *Suatu kajian tentang hukum waris adat Masyarakat Bangko Jambi*, Tesis Universitas Diponegoro Semarang (2005), p. 25

¹³ Absyar Surwansyah, *Suatu kajian tentang hukum waris Adat...*, p. 25-27



result of each family living independently and being responsible to its main family. as among Javanese traditional communities or also among other indigenous communities such as the Batak community where the manjae (Javanese, rancar, mentas) custom applies; or also among indigenous communities that are strongly influenced by Islamic law, such as among the Lampung indigenous communities.¹⁴

The family referred to here consists of father, mother and children. This inheritance functions as the foundation for the family to survive and develop. The good side of this system is that heirs can control and own inherited assets freely without being influenced by other family members. The weakness is the breakdown of inheritance and the breakdown of relationships as well as the emergence of the desire to own property personally and selfishly.¹⁵

3. Collective Inheritance System

The collective inheritance system is an inheritance system where the heirs can jointly inherit inherited assets that cannot be divided between the owners of each heir.¹⁶ In this system, inheritance is seen as a whole and not divided, owned jointly by the heirs, such as in the Minangkabau and Ambon communities.¹⁷ Inherited assets are inherited jointly by the heirs, for example, inherited assets are not owned or distributed, they can only be used or have the right to use them. This system is influenced by the collective way of thinking that is often found in indigenous communities.

Furthermore, the goodness of the collective inheritance system can be seen if the functional role of assets is used for the survival of the extended family now and in the future. An attitude of mutual help between one another under the leadership of a responsible family leader can still be maintained, developed and developed. The weakness of this system emerges a way of thinking that is too narrow and less open to outsiders, it is difficult to find relatives whose leadership can be

¹⁴ Hilman Hadikusuma, *Hukum Kekerabatan Adat*, Jakarta: Fajar Agung , 1997, p. 24.

¹⁵ Absyar Surwansyah, *Suatu Kajian tentang Hukum Waris Adat....*, p. 25.

¹⁶ Soerojo Wignyodipoero, *Pengantar dan Asas-asas Hukum Adat,.....*, p. 166

¹⁷ Djaren Saragih, *Hukum Adat Indonesia,.....*,p. 164.



relied on, besides the feeling of loyalty from friends and relatives is increasingly fading.¹⁸

Meanwhile, the inheritance distribution process that applies according to customary law in Indonesian society only has two forms. First, the inheritance process is carried out while the testator is still alive. Second, the inheritance distribution process which is carried out after the heir dies. If the inheritance distribution process is carried out while the testator is still alive, it can be done by succession, transfer, bequest, will and mandate. On the other hand, if it is carried out after the heir dies, the method of authority carried out by certain children, family members or relatives applies, whereas in distribution the distribution can apply in a suspended manner, the distribution is carried out equally, proportionally or according to religious law.

Regarding gifts to parental communities, they are part of the inheritance process which is carried out before the parent or heir dies. There are two types of grants, first, ordinary grants, namely grants given while the testator is still alive, second, testamentary grants, namely grants made when the testator has died. Matrilineal societies basically do not recognize gifts, whereas in patrilineal societies it means giving (a small portion) of property to daughters who are not part of the heirs.

Existence of Joint Heritage Rice Field Management Rights in Bone

Indonesian society is a pluralistic both in terms of the number of ethnicities/tribes, kinship systems, law and religion. Empirically, legal pluralism has been implemented naturally by groups of Indonesian society, both in the pre-colonial, colonial and post-colonial periods. The Indonesian nation is a combination of various languages, ethnicities, cultures, natural resources organized in a localistic social system. Currently, the concept of pluralism is known as new legal pluralism, which no longer looks at the dichotomy between state law and customary law, and local law and religious law. all of them are positioned more as interactive, competitive relationships and mutually influence each other. Therefore, in conflict situations, it is hoped that they will be able to find a way out by exploring the community's legal resources.

¹⁸ Absyar Surwansyah, *Suatu Kajian Tentang Hukum Waris Adat....*, p. 25.

Legal Construction of Legal Inherited Field Rice Management Right in Bone...

The collective inheritance rice field management system or *Akkaleleng* system, basically cannot be separated from the customary inheritance system, where its management is completely different from the western legal system and all its derivative concepts. Several Indonesian scholars then tried to explain and develop the concept of customary law further, which of the many concepts can be summarized more or less into several points as follows:

1. Customary law is law that is (largely) formed from customs or customs;
2. Customary law originates from the values of native Indonesian society;
3. Customary law is (mostly) unwritten;
4. Customary law is a custom that has sanctions;
5. Customary law has a distinctive style that differentiates it from other legal systems. These distinctive patterns include:
 - a. The first type is magical religious. This means that customary law norms are always related to a magical or metaphysical belief.
 - b. The second type is communalistic, namely that in customary law there are two basic principles. First, customary law always positions the interests of the association above all other interests in society. Second, customary law always views an individual in close relationship with his or her association which is covered by a strong family spirit.
 - c. The third feature is factual, namely that customary law always resolves a problem based on its context, so that similar problems will not always be resolved in the same way.
 - d. The fourth feature is visual, namely that according to customary law, a legal act can only be said to be valid if it is witnessed by another party.
 - e. The fifth feature is flexible and dynamic, namely that customary law is not a rigid law, but always changes along with cultural developments.



- f. The sixth feature, and at the same time the most important, is traditional, that customary law is a law that maintains its validity from generation to generation.

Based on the description of the basic concepts of customary law above, it is clear that the management of joint heritage rice fields in Bone Regency is essentially a unique customary inheritance legal system and therefore different from other legal systems, including the western legal system as part of concept of rule of law. The concept of managing shared heritage rice fields in Bone Regency has several differences from western heritage, including: *First*, that the system of collective inheritance of inherited rice fields is based on a customary law system, not a state-made law but rather a law born from the daily habits of the community. *Second*, in the western legal concept, the principle of legality that the law must be clear, certain and measurable and not change is an absolute prerequisite. Meanwhile, in customary law, the law is unwritten and flexible and dynamic, and every problem that arises is resolved according to existing circumstances and tends to be arbitrary. *Third*, in its substantive category, one element of the vital concept of the rule of law is the protection of individual rights and freedoms. This shows that in the concept of a legal state, individual rights are rights that are considered fundamental, as a consequence of the understanding of liberalism in European culture as the birthplace of this concept. Apart from that, it is an embodiment of the goal of the rule of law to protect the safety and personal property rights of every citizen from arbitrary actions both by the state and fellow citizens. This is different from customary law where the most important rights are not individual rights, but community rights. According to customary law, individual rights can be overridden if they conflict with the rights of a community.

In relation to national inheritance, at least since 1960 there has been a state policy for the Indonesian nation to have an inheritance law. In MPRS Decree Number II/MPRS/1960 it is emphasized that improvements to inheritance law must take into account religious, customary and other factors. However, efforts to establish a national inheritance law have several problems, especially related to religious factors, customs and public legal awareness, as a result, in the field of



Legal Construction of Legal Inherited Field Rice Management Right in Bone...

inheritance law, various inheritance laws apply, namely inheritance law according to the Civil Code, Islamic Inheritance Law and Islamic Law. Traditional Inheritance. Then traditional inheritance systems developed in each region, especially in Bone Regency, one of them was the *Akkaleleng* tradition of shared heritage rice fields. Currently, inheritance law is widely discussed by legal experts for the perspective of national inheritance law in the future, as in the Decree of the First National Law Seminar in 1963, then the results of the 1987 seminar, the results of the National Inheritance Law Symposium in the Era of Development by BPHN on November 1 1989 and finally the 1995 Draft National Inheritance Law.

The reason for considering the development of a national inheritance law is, among other things, because in reality the three inheritance law systems that exist in community groups, it turns out that there have been irregularities in the practice of implementing the distribution of inheritance, both in inheritance law according to the Civil Code, Islam and Custom. This is because inherited assets are not divided according to the philosophy of the underlying system, but rather are based on certain considerations of the heir. As a result, there are heirs who receive a share of the inheritance due to capital considerations, for education, some are even assisted in paying debts through inheritance.

The *Akkaleleng* traditional inheritance system in Bone Regency also experiences a distortion of meaning. The philosophy of this system is that the assets inherited from the parents will always be there and be a souvenir of both parents, so the ownership is carried out collectively where the proceeds of the assets are not owned personally but are owned jointly and their use is carried out in turns by the heirs. Initially, the *Akkaleleng* system ran according to the prevailing customary philosophy, namely based on mutual trust and the principle of mutual cooperation, but along with the spread of the influence of globalization with the culture of hedonism, liberalism and consumer culture, the *Akkaleleng* traditional system experienced a shift in meaning, the principle of togetherness shifted to an individualistic principle of mastery. the inherited assets, and culminates in the sale of the inherited assets by the heirs who have the power to dominate the other heirs.



As stated by one of the residents of Matajang Village, Dua Boccoe District, initially the management ran smoothly, but over time one of the brothers sold the inheritance without the knowledge of the other brothers. The Head of Padacengga Village, Mr. Andi Nirwan BA, said the same thing, that currently there are two dispute cases being handled in his village regarding inherited land conflicts using the *Akkaleleng* system. The chronology of the conflict is that the first child is currently being sued by his younger sibling because he is considered to have passed the period of control but still considers him entitled to manage it. The case was mediated many times but always failed.

The same thing also happened in Ujung Village, Dua Boccoe District, Bone Regency, Mrs. Hj Pagi, who was interviewed, expressed his frustration with his grandmother's brother who had sold one of the inherited rice fields to someone else without the knowledge of the other relatives, but he could only surrender because he was concerned. (the brother who sold) has died, and the buyer has handed over the money to the deceased.

In Sanrangeng Village it is also the same, the heirs basically agree to the *Akkaleleng* customary inheritance system because the ancestral treasures are always maintained and at the same time the extended family is proud to be able to look after the ancestral heritage. It cannot be denied that conflicts will arise regarding the management of the *Akkaleleng* heritage, including regarding the payment of taxes on the inherited rice fields. Sometimes it is the heirs who are next in line who have to bear the previous year's tax payments, even though based on the agreement, the person who pays the PBB is the heir who has the turn to benefit from the inheritance. In Sailong Village, the community agreed to maintain the *Akkaleleng* tradition because it is local wisdom and their ancestral heritage that must be protected and preserved. If a conflict arises, they try to intensify communication between them considering that management is carried out verbally based on the principles of mutual trust and togetherness.

In 2019, the Dua Boccoe District Government, Bone Regency, experienced a tax target that was not achieved. This is because there are still many tax objects in the sub-district, such as building land and rice fields whose ownership is managed jointly where the original



Legal Construction of Legal Inherited Field Rice Management Right in Bone...

owners in the SPPT (Taxes Document) are their parents who have long died. As a result, village officials are sometimes confused about collecting tax on the rice fields and have to go around looking for heirs whose turn it is to pay off the taxes on the rice fields. It is on this basis that the object of this research was carried out with the theme of legal reconstruction of the management of jointly inherited rice fields in Bone Regency, especially in Dua Boccoe District, with the hope that there will be legal certainty that is fair to both the heirs and the village government regarding management rights to the jointly inherited rice fields.

One of the aims of this research is to show the public that against the backdrop of the reality of legal plurality, the construction of the Indonesian legal state is not something that has been completed. On the other hand, this construction still has quite serious problems related to the plurality of socio-political structures of Indonesian society and its normative legal order. Even though normative juridically it has been completely constructed on a blue print called the 1945 Constitution, at the empirical juridical level it has still not been successfully unified as expected in the existing normative concept.

The existence of the *Akkaleleng* tradition in Bone Regency is due to the transplantation of the concept of the rule of law as part of the process of Dutch colonialism in the archipelago which was then simply continued into a new dimension called Indonesian Legal Order without going through an in-depth study regarding legal plurality which is clearly an inherent part of social Indonesian nation. The existing problem has actually become more chronic with the discourse on protecting community rights under the concept of the rule of law. The explanation above has shown that the imposition of this idea actually leads to social conflict that could have been avoided, where the existence of this conflict actually weakens the justification for the concept of the rule of law itself.

Based on all existing juridical problems and facts, both theoretically and empirically, what should be done is to reconstruct the concept of managing shared heritage rice fields by carrying out the results of the transplantation of this concept in a taken-for-granted manner, namely by building a concept of a legal state that adapted



substantively and in real terms to the socio-political reality of Indonesian society which is plural in nature, so that in the future it is hoped that a concept of an Indonesian legal state that is Indonesian will be realized, especially in the field of traditional inheritance with the *Akkaleleng* tradition in Bone Regency.

Legal Reconstruction of Joint Heritage Rice Field Management Rights in Bone Regency

The function of law in national development which is described by the expression "as a renewal of society" or "as a social development" can be briefly stated as follows: First, law is a means of societal reform based on the assumption that an order to renew and develop is something that is desired and even considered (absolutely) necessary; Second, law in the sense of legal regulations can indeed function as a tool (regulator) or means of development as well as channeling the direction of human activities in the direction desired by development.

It is hoped that the two functions mentioned above can be accommodated by law considering their traditional function, namely to ensure certainty and order. In the context of legislative products through the process of forming legislation in the field of environment and natural resources, both by the DPR and the government, a grand legal design is needed as a means of societal renewal, which is based on social changes or social engineering adapted to the needs of contemporary society.

The reconstruction of development legal theory in the context of post-reform customary law formation is always directed at community support capacity (legal culture) and social welfare. Apart from that, it also involves community participation in the process of formulating policies and documents related to community needs. With this participation, it is hoped that the community will be able to minimize the occurrence of conflict and losses, both material and immaterial. In reconstructing the theory of development law, policy makers in the formation of laws in the legislative realm in the field of customary law, especially in the field of collective inheritance, must have a holistic, comprehensive and interdisciplinary optic and approach.



Legal Construction of Legal Inherited Field Rice Management Right in Bone...

Legal development must be carried out on the basis of public legal awareness so that legal products are produced in accordance with legal behavior in society, so as to improve the welfare of society. According to Sudikno Mertokusumo, every law that is born through the collective awareness of its people will become a social value that lives among them, which in turn will become a guideline for behavior, from which certain legal principles can be formulated and will further become the basis for formulating legal norms. Thus, it can be concluded that improvements to the customary inheritance law system are carried out through improvements in legal substance, structure (institution) and legal culture. Friedman calls these three elements the three elements of the legal system.

CONCLUSION

The inheritance system is divided into three types, namely collective inheritance, major inheritance and individual inheritance. There is a joint heritage rice field management system with a collective system in Dua Boccoe District, Bone Regency, known as "Akkaleleng". This system, which has become a tradition, explains that the inherited rice fields are agreed by the heir not to be sold but are managed in turns by the heirs so that the proceeds from the inherited rice fields will be received in turns. This tradition usually gives the inheritance of rice fields equally to the heirs. However, to maintain the existence of a collective inheritance system for collective inheritance of rice fields in Bone Regency, especially Dua Boccoe District, there needs to be written evidence or clear rules so that the assets inherited from parents will always be enjoyed by the heirs.



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