

Analysis of the management strategy for retribution revenue from sports venues in Papua Province

Yetty Margen Aronggear¹, Elsyhan R. Marlissa², Risky Novan Ngutra³

Universitas Cenderawasih, Jayapura, Papua, Indonesia^{1,2,3}

ardamisyetty@gmail.com¹



Article History

Received on 05 May 2025

^{1st} Revised on 18 May 2025

Accepted on 13 June 2025

Abstract

Purpose: This study aims to examine the implementation and contribution of retribution from sports facilities and infrastructure in supporting the Regional Original Revenue (PAD) of Jayapura City, as well as to identify the supporting and inhibiting factors affecting its effectiveness.

Research methodology: The research employs a qualitative descriptive approach, using data collection techniques such as interviews, observations, and document analysis involving relevant stakeholders from the Youth and Sports Office and the Regional Financial Management Agency of Jayapura City.

Results: The findings indicate that while the collection of retributions has been implemented according to standard procedures, its contribution to PAD remains relatively low. This is attributed to several obstacles, including insufficient operational budgets, limited human resources, underutilization of sports facilities, and the public's economic limitations.

Conclusions: Retribution from sports facilities has the potential to support regional income; however, its effectiveness is constrained by institutional and socio-economic factors. With improved budgeting, monitoring, and utilization of facilities, this revenue source could make a more substantial contribution to Jayapura City's PAD.

Limitations: This study is limited to the scope of Jayapura City and specifically focuses on retributions from sports facilities. Therefore, the results may not be generalizable to other regions or types of local revenues. Furthermore, the reliance on qualitative methods limits the extent of financial quantification and broader statistical analysis.

Contribution: This research contributes to policy evaluation in optimizing local non-tax revenues. It also offers practical insights for improving retribution governance, particularly in the sports services sector.

Keywords: *Retribution, Sports Venue, Strategy, SWOT Analysis*

How to Cite: Aronggear, Y. M., Marlissa, E. R., Ngutra, R. N. (2025). Analysis of the Management Strategy for Retribution Revenue from Sports Venues in Papua Province. *Journal of Multidisciplinary Academic and Practice Studies*, 4(2), 25-38.

1. Introduction

According to Law No. 23 of 2014, Regional Governments are the organizers of government affairs based on the principles of autonomy and assistance tasks, with the broadest autonomy within the system and principles of the Unitary State of the Republic of Indonesia as stipulated in the 1945 Constitution of the Republic of Indonesia. Local governments in Indonesia are required to make great efforts to maximize Local Revenue (PAD). This progressive policy must be taken because PAD is one of the essential financing instruments for local government administration (Darmi, 2018). Public policies in crucial sectors present their own challenges for the authorities to implement. PAD, in a broad sense,

refers to the relationship between the central government and regional governments regarding fiscal governance based on regional regulations from sources collected in the region (Nasir, 2019). In the context of regional autonomy, one of the central government's missions is for local governments to achieve independence, particularly in the aspect of regional development financing (Roswaty, 2017).

To achieve this independence, several strategies are taken, including providing financial sources to carry out governmental affairs that fall under the authority of the regions, including collecting regional development funds through regional taxes and levies, allocating balance funds, and providing loans or grants to the regions (Kurniawan, Akbar, Sinurat, & Meltarini, 2024; Pattilouw, 2018). The potential for local taxes and levies still offers opportunities to be explored maximally by considering the economic strength of the local community so that the regional revenue can be used for the prosperity of the region itself (Hingide, Kawung, & Maramis, 2023). The implementation of Regional Autonomy is intended so that regions can independently regulate and manage their finances, which in turn can improve public services and regional development, thereby creating better governance (Sari, 2021).

The definition of Local Taxes and Regional Levies is stated in Article 1 of Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments. Local Tax, hereinafter referred to as Tax, is a mandatory contribution to the region owed by individuals or entities which is compulsory under the law, without direct compensation and is used for regional needs for the maximum prosperity of the people. Regional Levy, hereinafter referred to as Levy, is a regional charge as payment for certain services or permits specifically provided and/or granted by the local government for the benefit of individuals or entities (Idham, Walewangko, & Siwu, 2021).

The province of Papua, with regional autonomy, obtains Local Revenue (PAD) from Local Taxes and Regional Levies. The realization of PAD in Papua Province for the 2024 Budget Year reached IDR 2.963 trillion, or 97.34% of the target of IDR 3.044 trillion set. This PAD is part of regional revenue obtained from levies based on regional regulations. Revenue from regional levies includes public service levies, which contribute to regional income from other levies. It is no surprise that public service levies can help in the process of organizing local government to improve equitable welfare for the people (Rahayu, Sugistiawati, & Fitriyani, 2022). If managed well and maximized, public service levies have enormous potential for local revenue (Wibawa & Werastuti, 2022).

The Youth and Sports Service of Papua Province, as one of the Regional Government Organizations responsible for managing the former PON XX 2021 venues, plays a significant role in increasing regional revenue through venue levies. Since 2022-2023, the Youth and Sports Service of Papua Province has collected levies for the use of sports venues through a Cooperation Agreement because the Regional Regulation on Local Taxes and Regional Levies, which includes the levy tariffs for sports venues, is still in the process of being set. In 2024, after the enactment of Governor's Regional Regulation No. 1 of 2024 on Local Taxes and Regional Levies, all revenue tariffs will be adjusted according to the rates established.

Most of the maintenance and management costs for sports venues in Papua Province still rely on the Regional Revenue and Expenditure Budget (APBD) of Papua Province, where the total cost of maintaining the PON XX 2021 venues from 2022 to 2024 has reached approximately seventy-five billion rupiahs. Compared to the total revenue, there is still a significant gap between maintenance costs and venue levy income. The current economic condition also negatively impacts revenue from levies, where the public considers cheaper alternatives rather than spending a significant amount on using sports venues for personal interests (Rinaldi & Hema, 2024). This could be a consideration for relevant institutions to re-evaluate the levy rates established in the regional regulation.

1.1. Problem Formulation and Limitation of the Problem

The problem formulation and limitation of the problem in this research are as follows:

1. How is the potential level of revenue from sports venue levies in Papua Province?
2. What factors influence the revenue from sports venue levies in Papua Province?
3. What strategies have been implemented to increase the sports venue levies in Papua Province?

1.2. Objectives

Based on the problem formulation above, the objectives of this study are as follows:

1. To analyze the potential revenue from sports venues in Papua Province.
2. To analyze the factors influencing the revenue from sports venue levies in Papua Province.
3. To analyze the strategies implemented to increase the revenue from sports venue levies in Papua Province.

2. Literature Review

2.1. Fiscal Policy and Economic Development

Fiscal policy refers to government measures involving changes in state spending and revenue to achieve specific economic goals (Anisman, 2021). This policy consists of two main components: State Revenue and State Expenditure. The sources of state revenue come from taxes, Non-Tax State Revenue (PNBP), and grants, while state expenditure is the spending done by the government to finance development programs, routine expenditures, and subsidies. Fiscal policy relies on controlling expenditures because, theoretically and empirically, it has a broad impact on public welfare. However, other research has also shown that the growth of expenditures that do not align with revenue policies will result in the government's inability to finance its expenditures. Rizqi and Hayat (2024) proved that in a stable fiscal state, revenue from local potential sources can serve as an alternative financing source for expenditure that can encourage economic growth.

From the above theory, it can be concluded that local potential in the form of Local Taxes and Regional Levies has a positive influence on economic growth. Economic growth is closely related to the process of increasing the production of goods and services in the economic activities of society. Economic growth is also defined as an increase in the output of society caused by the increasing use of production factors in the production process, without changes in methods or technologies. Economic growth indicators not only measure the level of output in an economy, but they also provide an indication of how far the economic activities that occur in a given period have generated income for the people.

2.2. Concept of Regional Levies

Another important source of regional income is regional levies. Some of the definitions related to Regional Levies according to Law No. 1 of 2022 include:

1. Regional Levy hereinafter referred to as Levy, is a regional charge as payment for certain services or permits specifically provided and/or granted by the local government for the benefit of individuals or entities;
2. Subject of Levy is an individual or entity that uses/enjoys services, goods, and/or permits;
3. Levy Payer is an individual or entity that, according to applicable laws and regulations, is required to make levy payments, including those who collect specific levies;
4. Object of Levy is the provision of goods and/or services and the granting of certain permits to individuals or entities by the local government;
5. Service refers to the activities of the local government that involve providing goods, facilities, or other benefits that individuals or entities can enjoy;
6. Public Services are services provided or granted by the local government for the public good and benefit, which can be enjoyed by individuals or entities;
7. Business Services are services provided or granted by the local government, which may seek profit, as they can also be provided by the private sector..

2.3. Utilization of Levies

According to Mardiasmo (2016), the utilization of revenue from each type of levy is prioritized to finance activities directly related to the provision of the relevant services. The allocation of levy revenue utilization is determined by regional regulations.

2.4. Levies for Economic Development

In general, regional levies play an essential role for local governments in carrying out public service functions and managing regional assets sustainably. As a source of local revenue, regional levies become one of the local government's main tools to finance development and public services. Regional

levies are a vital source of regional income, whether from individuals or service companies, or from available facilities. Through regional levies, the quality of services and facilities, such as road infrastructure, cleanliness, and public facilities, can be improved.

2.5. Sports Economy

Sports activities have become a necessity for both rural and urban populations. Unconsciously, engaging in sports can affect the heart, lungs, blood vessels, muscles, bones, and psychological well-being. In addition, sports are used for prevention, treatment, and rehabilitation. In general, people engage in sports to maintain health and physical fitness. Sports are a necessity for everyone, not just for the young but also for the elderly. By exercising, fitness is maintained, health is preserved, and freshness is ensured, leading to happiness. This condition provides a promising business opportunity for economic growth. This is due to the current unpredictable economic conditions. Given the reality of the economy, individuals face many obstacles in determining business ventures, as goods often experience irrational price changes. From this phenomenon, the most promising business with minimal risk is the service industry. This is because service businesses require minimal capital and the primary capital needed is expertise, such as mastering aerobics or fitness training. By mastering this, fitness centers or gyms would approach individuals to become instructors for their facilities.

The economic value of sports lies in how much it is enjoyed by people and its high entertainment value, which generates income. The economic value of sports follows the development of society, from the slavery era to the feudal era and now to capitalism. In the capitalist era, remnants of the slave era can still be seen in activities such as wrestling and boxing. Besides entertainment value, sports in the feudal era were also seen as a spectacle for the ruling class, where masters used their slaves for entertainment, often resulting in death for those who resisted. In the capitalist era, sports have become a highly profitable industry. Sports have become a way for people to make money while staying active. In capitalism, sports are also used as a marketing tool for products and their consumers.

Sports practitioners and experts should be aware that sports play a crucial role in creating businesses that are very possible and necessary. They cannot independently industrialize sports. Therefore, they should collaborate with capital owners to create synergistic business plans that are mature and reliable. According to Hammerschmidt, González-Serrano, Puumalainen, and Calabuig (2024), business and management knowledge is essential to advance and develop sports businesses. This is crucial because the advancement of business will encourage research and development, improve education and the development of sports science and technology, increase achievements, and create more job opportunities.

2.6. Sports Venue Levy

According to the Papua Governor's Regional Regulation No. 1 of 2024, Article 64: The object of the levy for recreational, tourism, and sports facilities, as referred to in Article 55 paragraph (1) letter c, is the service of recreational, tourism, and sports facilities provided, owned, and/or managed by the local government. The subject of the levy for recreational, tourism, and sports services is the individual or entity that uses the facilities and services for recreation, tourism, and sports; The levy payer for recreational, tourism, and sports services is the individual or entity who, according to the applicable regulations, is required to make levy payments for recreational, tourism, and sports services.

2.7. Strategy Concept

Strategy is a continuous and adaptive response to external opportunities and threats, as well as internal strengths and weaknesses that can influence an organization.

2.8. Management Concept

Management comes from the word "kelola," which in the Indonesian dictionary means to lead, control, regulate, and strive to improve, advance, and be responsible for specific tasks. Utami, Nugroho, and Wijaya (2018) stated that management is a term used in management science. The etymology of management comes from the word "kelola" (to manage) and usually refers to the process of managing or handling something to achieve specific objectives.

2.9. Previous Research

1. Local Levy Policy: Analysis of Revenue Potential from Recreation and Commercial Sports Venues by Nanang Suparman and Muhammad Andi Septiadi, FISIP Universitas Islam Negeri Sunan Gunung Djati Bandung
2. Effectiveness of Market Levy Management as a Source of Local Revenue and Efforts to Address Deviations by Fans Simagunsong and Hervina Puspitosari
3. Strategies to Increase Local Levy Revenue in Kendari City by Jamal Bake, Muh. Yusuf, Akbar Wahbi
4. Optimizing Tax and Levy Potential to Increase Local Revenue (PAD) in Ambon City by Maria K. Tupamahu, Hermi Oppier, Jacobus C. D Rijoly
5. Strategy for Optimizing Levy to Increase Local Revenue (PAD) (A Study on Sleman District Market Office) by Mei Rezki Dwi Inggawati, Ngadiman, and Muhtar
6. Strategy to Increase PAD Through Intensification and Extension of Local Tax and Levy Revenue in Enrekang District by Nursafitra M, Muh. Nursadik, Muammad Yunus
7. Optimizing Local Tax and Levy Revenue to Increase Local Revenue (PAD) in Tanjungpinang City, Riau Province by Bambang Sambodo and Febriyanti Rahmi Putri
8. Strategy for Optimizing Market Levy in Bantul District Government by Lilik Ambarwati
9. Strategy for Optimizing the Service Levy for Rechecking Using AHP Method in Garut District (Study in Guntur Ciawitali Market, Garut) by Asep Isma Nur Adhitya, Gugun Geusan Akbar, Nurbudiwati
10. Optimizing Traditional Market Levies to Increase PAD in Sumenep District by Amiruddin, Siful Arifin, Ach. Syaiful A'la, Zainollah, Musayyidi
11. Strategy for Increasing the Market Service Levy Revenue in Serang City by Aradea Chandra, Ernani Rustiadi, Himawan Hariyoga
12. Strategy for Increasing Local Revenue Through Tourism Sector Levies (Case Study of Dieng Plateau Tourism Area in Wonosobo District) by Reni Novianti, Lukman M. Baga, A. Faroby Falatehan
13. Effectiveness of Local Levy Revenue and its Contribution to Increasing Local Revenue in DKI Jakarta for the 2015-2019 Period by Rimi Gusliana Mais, Windi Yuniara
14. Analysis of the Contribution of Public Service Levies to Local Revenue in Sarolangun District by Jaya Kusuma Edy, Wahyu Rohayati
15. Analysis of Factors Influencing Market Levy Revenue in Districts and Cities of West Sumatra Province by Syaza Nuri Mahera, Zul Azhar, Mike Triani

2.10. Conceptual Framework

There are several key elements that form the basis for thinking in this research. The research will cite various experts' opinions related to the issues that will be studied in depth. In implementing autonomy, regions are expected to utilize all available potentials to carry out their governance. One of these is the revenue from the Regional Sports Venue Levy in Papua Province. To understand the management, factors influencing, and strategies in managing venue levy revenue, the researcher must first identify the issues related to optimizing the revenue from the Sports Venue Levy. Based on the explanation above, the author illustrates a conceptual framework. According to Sekaran and Bougie (2016), the conceptual framework is a model explaining how theories relate to various identified factors that are significant problems. The framework theoretically explains the relationship between the variables to be researched. Below is the conceptual framework schema that the researcher will use in the study:

1. Potential revenue from sports venue levies in Papua Province
2. Factors influencing, including supporting and hindering factors that cause high or low sports venue levy revenue in Papua Province.
3. Strategies for increasing revenue from Sports Venue Levies in Papua Province. In this research, the author hopes to find new ideas about strategies that can be implemented to increase the revenue from the Sports Venue Levy in Papua Province.
4. Increasing revenue from the Sports Venue Levy in Papua Province through the implementation of strategic policies from the results of this study.

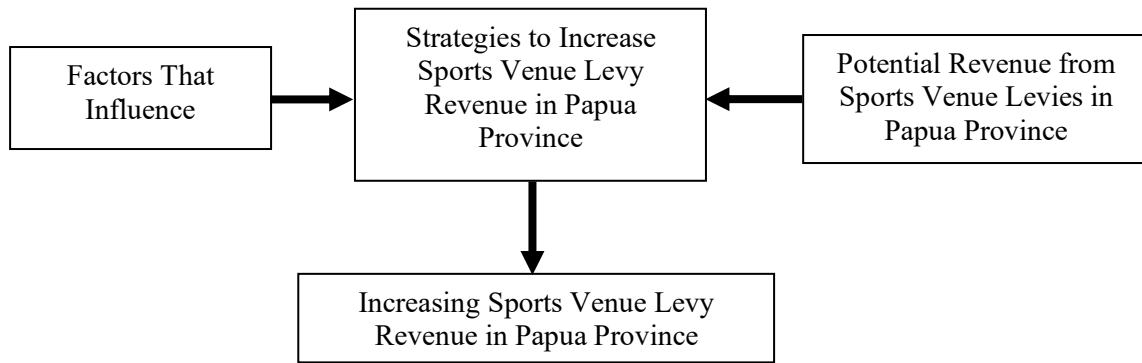


Figure 1. Conceptual Framework

3. Methodology

3.1. Research Location

The research location is in the City and Regency of Jayapura, at the relevant offices, namely the Youth and Sports Service of Papua Province and the Regional Revenue Management Agency of Papua Province, as well as the sports venues related to this research, which are located in Kampung Harapan, Jayapura Regency, and the venues in the City of Jayapura.

3.2. Type and Sources of Data

The types and sources of data used in this study are :

1. Primary Data

This is data obtained directly from the research objects, namely the sports venues. The methods used to collect primary data are interviews, surveys, and questionnaires. The target RESPONDENTs are officials managing the venues, officials managing the revenue, and field supervisory staff. The surveys conducted involve field monitoring at the sports venues that are the objects of the levy revenue, such as the Cenderawasih Sports Hall, the Aquatic Venue, and other venues.

2. Secondary Data

This consists of processed data related to the research, including data on sports venue levy revenues in Papua Province over the past five years and other supporting data such as the history of the sports office and the sports venues in Papua Province.

3.3. Data Collection Methods

The data collection methods used in this study are:

1. Observation

Data collected through direct observation of the research objects, i.e., the sports venues, focusing on the facilities and services currently offered, and whether the value of these facilities corresponds to the amount of levy to be paid by users/consumers.

2. Literature Study

Data collected from books, magazines, or other literature related to the research problem and objectives.

3. Interviews

Data collected directly from RESPONDENTs or informants, in this case, the officials managing the sports venues in Papua Province, who are familiar with all activities related to the management of sports venue levy revenues. The interview questions were adjusted to address the issues that have developed in the management process and revenue collection from sports venues in Papua Province.

4. Questionnaires

The questionnaire uses SWOT analysis, containing statements of strategic issues with scores and urgency values to be filled out by RESPONDENTs according to the real situation and conditions in the field. RESPONDENTs are the managers who understand the conditions in the field.

3.4. Data Analysis Method

The data analysis method used in this study is SWOT Analysis, which involves identifying strengths, weaknesses, opportunities, and threats. The benefits of SWOT analysis in government organizations include:

1. Identifying the strengths (Strength) of the organization: SWOT analysis helps to recognize the strengths and advantages the organization possesses.
2. Recognizing weaknesses (Weakness) in the organization: SWOT analysis also identifies the weaknesses and obstacles the organization faces.
3. Finding opportunities (Opportunity) for development: By understanding external factors that the organization may encounter, SWOT analysis helps to identify opportunities that can be leveraged.
4. Anticipating threats (Threats) that may occur: SWOT analysis also identifies threats that could disrupt the organization's performance.

By considering all elements of SWOT analysis, government organizations can develop more effective action plans focused on achieving their goals..

3.5. Operational Definitions

The operational definitions of the variables used in this study are as follows:

1. Analysis
Analysis in this study uses SWOT analysis tools, where the researcher will analyze what strategies can be implemented to improve the management of sports venue levy revenues in Papua Province.
2. Strategy
Strategy in this study refers to how to look at emerging issues in the management of sports venue levy revenues to serve as benchmarks in finding policies with high quality to achieve the best results in levy revenue collection.
3. Management
Management in this study refers to a process involving planning, implementation, and supervision in the process of managing sports venue levy revenues in Papua Province to achieve optimal results.
4. Levy Revenue
In this study, levy revenue refers to the payment collected as compensation for services or permits, specifically for the use of sports venues in Papua Province.
5. Venue
Venue in this study refers to the sports venues in Papua Province that are the objects of levy revenue collection.

4. Result and Discussion

4.1. Research Results

Based on the aspects related to this research, supporting theories, and the methods used in the study, this chapter will explain the research results. The research will be presented based on the results from interviews, observations, and documentation. The discussion in this chapter is based on the data collected through interviews, observations, and documentation from the informants required for the study. The research results can be outlined as follows:

4.1.1. Interviews

Interviews were conducted with relevant officials, specifically the Daily Executive Secretary of the Youth and Sports Service of Papua Province, on April 14, 2025. The RESPONDENTt answered questions regarding the potential revenue level of sports venues in Papua Province, factors influencing the revenue from sports venues, and strategies implemented to increase the levy revenue from sports venues in Papua Province. According to him, the larger the number of people using services or facilities subject to levies, and the higher the levy rates set, the larger the potential revenue. The factors influencing the revenue were explained as follows:

1. High-quality services or facilities will attract more users, thereby increasing potential revenue.
2. The number of users of the services or facilities subject to levies; the more users, the larger the potential revenue.
3. The levy rates set by the local government; higher rates will generate greater potential revenue.

4. The effectiveness of collection can enhance revenue potential.
5. The economic condition of the community affects the potential levy revenue.
6. Effective promotion can raise public awareness of the services or facilities subject to levies, thus attracting more users.

The strategies implemented to increase the revenue from sports venue levies in Papua Province were as follows:

1. Management Improvement:
 - a. Enhance the levy management system, including collection, payment, and supervision.
 - b. Improve the quality of service to the public who pay levies.
 - c. Increase the competency of human resources involved in levy collection.
2. Data Collection:
 - a. Enhance internal coordination within local government, for example, between the Revenue Office (Bapenda) and the licensing division.
 - b. Utilize third-party data (e.g., data from the National Land Agency (BPN), Directorate General of Taxes (DJP), or relevant associations).
 - c. Conduct re-registration of levy payers and levy objects.
3. Supervision:
 - a. Implement strict supervision of levy collection to ensure compliance.
 - b. Enforce the law firmly against non-compliant levy payers.
4. Expansion of Levy Objects:
 - a. Search for and utilize new revenue sources.
 - b. Explore new levy potentials that have not been utilized.
5. Cooperation:
 - a. Build partnerships with private sectors or NGOs in levy management or collection.
 - b. Utilize information technology in the levy collection process.
6. Improving Service Quality:
Enhancing the quality of services and public facilities that are subject to levies will increase public awareness to pay.
7. Promotion and Socialization:
 - a. Effectively socialize the benefits of levies for regional development.
 - b. Raise public awareness of the obligation to pay levies.
8. Regulation Improvement:
 - a. Ensure that regulations regarding levies are clear, easy to understand, and easy to apply.
 - b. Update regulations if necessary to keep up with changing times.
9. Law Enforcement:
 - a. Take firm action against non-compliant levy payers according to applicable regulations.
 - b. Increase the effectiveness of law enforcement to create a deterrent effect.

4.1.2. Observation

Observations were conducted directly at the sports venues, including the Cenderawasih Sports Hall in Jayapura City, the Aquatic Venue, Istora, and Lukas Enembe Stadium in Kampung Harapan, Jayapura Regency. From the observations, several issues were noted that need attention from venue managers, such as:

1. Aquatic Venue
The lack of seating for users, broken women's toilets, and complaints from users about the absence of food and beverage outlets;
2. Cenderawasih Sports Hall
Insufficient or broken air conditioning facilities, broken automatic parking gates.
3. Istora
The operation of the air conditioning (chiller) requires a substantial amount of diesel fuel, resulting in high operational costs.
4. Lukas Enembe Stadium
Electronic facilities in the stadium are over five years old and have experienced a decline in quality, with some already broken and requiring replacement..

Based on the observations, especially regarding the levy rates, complaints from consumers were found about the high levy rates for the venues, which became an obstacle in efforts to increase revenue.

4.1.3. Documentation

The research results from the Papua Provincial Revenue Agency show the revenue data for the last five years, as shown in the table below:

Table 1. Target and Realization of Sports Venue Levy Revenue Over the Last 5 Years.

Year	Target	Realization	Surplus/Deficit	%
2021*	0	0	0	0
2022	IDR 1.145.193.000,-	IDR 1.251.435.000,-	IDR 106.242.000,-	109
2023	IDR 631.284.000,-	IDR 1.120.541.000,-	IDR 489.257.000,-	178
2024	IDR 1,392.000.000,-	IDR 3.091.627.000,-	IDR 1.699.627.000,-	222
2025 (February)	IDR 3.119.000.000,-	IDR 617.090.000,-	IDR 2.051.910.000,-	20

*The 2021 Papua PON event

The table above shows the target and realization of sports venue levy revenue over the past five years. In 2021, no revenue was recorded due to the PON XX event. Effective revenue data for the years 2022 to 2024 show that revenue exceeded targets. This indicates that the sports venue levy revenue from 2022 to 2024 has been positive for regional income.

The basis for setting the levy revenue target includes::

1. Secretary of the Regional Government Letter No: 974/6467/SET, dated June 8, 2024, regarding the Request for Regional Levy Targets.
2. Projections made by the Papua Provincial Revenue Office in line with levy objects.
3. Revenue trends from previous years:

The problems with optimizing local revenue are as follows:

1. Utilization of assets as support for PAD is not optimal.
2. Damaged infrastructure and lack of budget for repairs/maintenance.

The data collected from the Papua Provincial Revenue Agency shows the following.

4.1.4. Questionnaire

A questionnaire is a data collection technique done by providing a set of written questions or statements to be answered by the RESPONDENTs. In this study, the analysis method used is SWOT analysis, and the questionnaire employed uses SWOT-based questions. SWOT analysis is the systematic identification of various factors to formulate an organization's strategy (Hutamy, Marham, Alisyahbana, Arisah, & Hasan, 2021). This analysis is based on logic that can maximize strengths (strengths) and opportunities (opportunities), while minimizing weaknesses (weaknesses) and threats (threats). SWOT analysis can be applied by analyzing and sorting various aspects that influence these four factors and then applying them in the SWOT matrix diagram (Budiman, Tarigan, Mardhatillah, Sembiring, & Teddy, 2018).

According to (Budiman et al., 2018), SWOT analysis is generally used for:

- a. Analyzing personal conditions and the environment.
- b. Analyzing the internal conditions of an institution and the external environment.
- c. Analyzing the internal conditions of a company and the external environment of the company.
- d. Knowing how we stand in our environment.
- e. Knowing an institution's position among other institutions.
- f. Knowing a company's ability to run its business in the face of competitors.

The RESPONDENTs were selected using Purposive Sampling, a sampling technique where the researcher deliberately selects the sample deemed most appropriate for the study's goals. This technique emphasizes the quality of the data obtained rather than a large, unqualified sample. The questionnaire

focuses on strategic issues containing strategic factors. The Strength factor (Strength) consists of four statements, the Weakness factor (Weakness) consists of four statements, the Opportunity factor (Opportunity) consists of four statements, and the Threat factor (Threat) consists of four statements. Thus, the total number of statements is sixteen strategic issues, as seen in the table below.

Table 2. Strategic Issue Questionnaire Statements.

No.	Strategic Issue	Strategic Factor
1	Quality and competency of the levy management staff	Strength
2	Infrastructure of sports venues	
3	Transparency and accountability in levy management	
4	Effective human resource training and development programs.	
5	Limited maintenance budget for sports venues	Weakness
6	Lack of technology utilization in administration and promotion	
7	Negative leadership policies affecting management	
8	Potential for corruption in management	
9	Government policy changes supporting innovation and entrepreneurship in venue management	Opportunity
10	Increase in the number of consumers utilizing sports venue facilities	
11	Collaboration between the government and the private sector in increasing public interest in using sports venues	
12	Increase in public demand for quality public services from sports venues	
13	Competition with the private sector in venue management techniques	Threat
14	Perubahan dalam kebutuhan dan harapan Masyarakat terhadap venue olahraga	
15	Persoalan hak ulayat yang mengganggu perkembangan fasilitas untuk menarik masyarakat	
16	Changes in the needs and expectations of the public regarding sports venues	

The table above explains that the issues in the questionnaire arise from phenomena in the management of sports venue levy revenue in Papua Province. There are several strategic factors, including internal factors such as strengths and weaknesses, and external factors such as opportunities and threats.

Average Internal Factor = 4

Average External Factor = 4

RESPONDENTs = 5 people with the following results:

Table 3. Score Calculation Results

Respondent	Strategic Issue															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	4	5	5	1	1	2	3	1	4	2	1	2	1	3	2	2
2	4	4	5	3	3	2	1	1	4	4	5	5	5	4	1	1
3	4	5	3	4	4	3	1	3	4	5	4	4	4	3	3	1
4	4	5	5	4	2	4	1	1	1	1	1	5	3	4	5	5
5	4	4	5	5	4	4	1	1	4	5	5	5	5	5	5	1
Sum	20	23	23	17	14	15	14	7	17	17	16	21	18	19	16	10
Average	4	4,6	4,6	3,4	2,8	3	2,8	1,4	3,4	3,4	3,2	4,2	3,6	3,8	3,2	2

Table 3 presents the score calculation results, where the "SUM" column represents the sum of the potential scores from five respondents for each strategic issue. The "AVERAGE" column shows the average score, calculated by dividing the total score by the number of respondents for each strategic issue.

Table 4. Calculation of Urgency Values

Respondent	Strategic Issue															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2	1	1	3	5	2	2	1	1	2	4	2	4	2	2	2
2	2	2	1	3	4	3	1	1	1	1	1	3	2	2	4	1
3	3	4	2	3	3	3	1	2	3	4	3	3	4	2	3	1
4	3	3	3	3	4	2	1	1	1	3	4	4	3	3	4	4
5	3	3	3	4	4	4	1	1	4	3	3	3	3	2	4	1
Sum	13	13	10	16	20	14	13	6	10	13	15	15	16	11	17	9
Average	2,6	2,6	2	3,2	4	2,8	2,6	1,2	2	2,6	3	3	3,2	2,2	3,4	1,8

Table 4 presents the urgency value calculation results, where the "SUM" column represents the sum of the urgency values from five respondents for each strategic issue. The "AVERAGE" column shows the average urgency value, calculated by dividing the total urgency value by the number of respondents for each strategic issue. From the results of the questionnaire, the average value of each strategic factor was obtained. The average value was then rounded according to rounding rules.

Table 5. Calculation of Potential Value

Potential Value = Potential Score x Urgency of Action.

Average Potential Score	4	5	5	3	3	3	3	1	3	3	3	4	4	4	3	2
Average Urgency of Action	3	3	2	3	4	3	3	1	2	3	3	3	3	2	3	2
Result (Strategy Value)	12	15	10	9	12	9	9	1	6	9	9	12	12	8	9	4

Table 5 shows the result of the multiplication between the average Potential Score and the average Urgency Value. The sum of the multiplication results for each internal and external factor is shown below:

ΣS	=	46
ΣW	=	31
ΣO	=	36
ΣT	=	33
SO	=	82
ST	=	79
WO	=	67
WT	=	64

The calculation analysis results can be seen in the following diagram:

Table 6. SWOT Analysis Quadrant

Strategy	S	W
O	82	67
T	79	64

The highest score is found in the SO position, in quadrant one, with a value of 82, where the internal factor is strength for leveraging opportunities. This is the dominant strategy or Grand Strategy that can be implemented as the first step in managing sports venue levy revenue in Papua Province. The second step is found in the ST position, where the strategy used is to leverage internal strengths to minimize external threats that could affect the performance of sports venue levy revenue management in Papua Province.

The third step is in the WO position, which is a strategy to eliminate weaknesses in management and utilize existing opportunities to achieve maximum results. The final step is in the WT position, where the strategy is to minimize weaknesses to face external threats. The scoring of internal factors in the management of sports venue levy revenue yields a total strength value of 46 and a total weakness value of 31, placing it at position 15 (internal factors). The scoring of external factors in the management of sports venue levy revenue results in a total opportunity value of 36 and a total threat value of 33, placing it at position 3 (external factors). The internal and external factors for managing sports venue levy revenue are shown in the quadrant diagram as follows:

4.2. Discussion

Based on the results of the SWOT calculation, the management of sports venue levy revenue in Papua Province is located in quadrant one, which indicates Strong Internal and Supportive External factors. The results show that the difference between Strength and Weakness in the internal factors yields a positive value, as well as the difference between Opportunities and Threats in the external factors, which also shows a positive value. Therefore, the strategy to be developed to address the STRATEGIC ISSUES that arise to achieve the goal of managing sports venue levy revenue in Papua Province is an Aggressive Growth Strategy, which aims to maximize potential by leveraging internal strengths and utilizing opportunities for the best possible results.

As an illustration, the strategy can be outlined as follows:

Table 7. Strategy for Managing Sports Venue Levy Revenue in Papua Province

No.	Strategic Issue	
	Leveraging Strength	Utilizing Opportunity
1	Quality and competence of the levy management staff	Increase the number of consumers using sports venue facilities
2	Good infrastructure of sports venues	Collaboration between the government and the private sector to increase public interest in using sports venues
3	Transparency and accountability in levy management	Policy changes that support innovation and entrepreneurship in venue management to increase revenue
4	Effective human resource training and development programs	Increased public demand for quality public services from sports venues

Michael E. Porter suggests implementing an aggressive strategy with three approaches:

1. Overall Cost Leadership: Through a set of functional policies aimed at key objectives. Aggressively controlling costs in an efficient, effective, and sustainable manner. The action focuses not only on development but also on improving and simplifying processes while offering lower prices.
2. Differentiation: Differentiating the products and services offered by creating something new and recognized as unique by the public.
3. Focus: Always focus on a specific segment or customers.

5. Conclusion and Suggestions

5.1. Conclusion

Based on the research results and discussion, the answers to the research problems can be described as follows:

1. The research results show that the potential revenue from sports venue levies in Papua Province over the past three years has exceeded the target set.
2. Revenue in Papua Province are as follows:
 - a) The quality of the services offered.
 - b) The number of users.
 - c) The economic condition of the community.
 - d) The levy rate set by the local government.

3. From the SWOT analysis, it can be concluded that the main strategy to improve the management of sports venue levy revenue in Papua Province is to use internal strengths to leverage external opportunities.

5.2. Suggestions

All strategies mentioned above face challenges both internally and externally. Therefore, it is highly recommended that the relevant department not only leverage existing opportunities using internal strengths but also consider other factors that affect performance and the potential revenue from sports venue levies, such as internal weaknesses and external threats, including:

1. The limited maintenance budget for sports venues.
2. The underutilization of technology in management, both administratively and in promotion.
3. Leadership policies that negatively impact management.
4. The potential for corruption in management.
5. Competition with the private sector in management techniques.
6. Changes in public needs and expectations regarding sports venues.
7. Land rights issues that hinder the development of facilities to attract the public.
8. The spread of false news and hoaxes about sports venue facilities that can damage the government's image.

These issues can be minimized by: Melakukan pengawasan secara intensif terhadap pengelolaan sarana prasarana maupun penerimaan retribusi venue olahraga;

1. Conducting intensive supervision of the management of infrastructure and levy collection at sports venues.
2. Performing periodic performance evaluations to understand the results achieved and address any obstacles in management promptly.
3. Developing innovations and working patterns that can increase the revenue from sports venue levies.
4. Conducting in-depth studies in setting levy rates that are in line with the economic levels across all social classes.
5. Taking firm action against the abuse of authority in managing sports venue levy revenues.
6. Resolving land rights issues to avoid any problems that may hinder the increase in sports venue levy revenue.

These are the suggestions that can be provided, hoping they will be useful for the relevant institutions to improve their performance and efficiency in carrying out their tasks..

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