

Revaluation of Traditional Sports and Cultural Assets in the Era of Big Data

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Abstract. Chinese traditional sports culture is the crystallization of thousands of years of history, culture and national spirit of the Chinese nation, with rich connotation and profound value. This paper establishes the evaluation index system for the revaluation of traditional sports and cultural assets based on the “3E theory” and with reference to the relevant requirements for the revaluation of traditional sports and cultural assets. After using hierarchical analysis to determine the weight value of each index, the value of traditional sports and cultural assets is quantitatively revalued and evaluated according to the index system and the weight. The revaluation of traditional sports and cultural assets of Ningxia found that the economic value of traditional sports and cultural assets of Ningxia scored 84.20, indicating that the allocation and utilization of special funds for traditional sports and cultural assets of Ningxia satisfy the financial regulations and management system formulated by the state. The highest score (86.76) for the spiritual and educational values indicates that the projects constructed by Ningxia using the special funds for traditional sports and cultural assets have met the requirements of the spiritual and educational values. This paper provides a basis for improving the effective management of traditional sports and cultural assets, which can be targeted to realize the economic and social values of traditional sports and cultural assets.

1. Introduction

With the arrival of the big data era, China has entered a new period of rapid expansion of information resources, which has a great impact on people’s lives and the development of enterprises. Under the background of big data era, how traditional sports culture collects and extracts information favorable to its own development, improves the service quality and the market competitiveness of its products is the key factor to determine the future development of traditional sports culture [1–2].

China is a multi-ethnic country. The rich and colorful traditional sports culture is an important part of China’s traditional national culture and a very important material cultural heritage of China. In recent years, China’s strategies of “national fitness”, “healthy China” and “cultural power” have been continuously promoted, in this context, the historical value, educational value, fitness value and economic value of traditional sports culture have been expanding. In this context, the historical value, educational value, fitness value and economic value of traditional sports culture are constantly expanding, and its effective

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inheritance and development in contemporary times is more and more important. Sport is an activity of people's physical exercise and competition, which is an important part of human civilization [3–5]. Sports culture is the culture formed by sports activities, which is a diversified cultural system composed of social history, cultural region, human wisdom and cultural inheritance. Traditional sports culture is a cultural system that has been inherited for thousands of years, and it unites the rich wisdom and cultural connotation of the Chinese people, which is of great significance to the inheritance and promotion of oriental culture [6–7].

Literature [8] emphasizes that with the rapid development of the economy, the sports industry also shows economic advantages. However, compared with the development of the sports industry, the backwardness of the research on the sports culture industry limits the development of the sports industry in China. Literature [9] points out that due to the influence of traditional Chinese thought, there is a large gap between Chinese sports culture and that of the West. The traditional Chinese sports culture has been suppressed by "culture" in the process of formation, and even the contemporary Chinese sports system largely restricts the good development of sports culture. Literature [10] indicates that the decline of traditional sports culture has received widespread attention. It has been shown through research that traditional sport culture plays a very important role in preserving the cultural heritage of the community and the country, and that recognizing the diversity of traditional and modern sports can create an inclusive physical education environment. Literature [11] explored the effect of traditional sport culture on the physical fitness level of young athletes. The study verified that traditional sports culture can improve the physical literacy level of adolescent athletes. Literature [12] studied the transmission of traditional sports culture in higher education. It was pointed out that even though traditional sports culture is rich in connotation and has national characteristics, it is seldom embodied in sports teaching in higher education. The results of this study are of great significance for optimizing the transmission of traditional sports culture in higher education. Literature [13] illustrates that the value of traditional sports culture is increasingly being paid attention to. For the development of physical education teaching, most schools in China are more inclined to learn from western countries, but neglect the promotion and inheritance of Chinese traditional sports culture, a phenomenon that needs to be corrected urgently.

Under the guidance of the basic principles of "3E" theory, this paper combines the characteristics of traditional sports and cultural assets and the basic requirements of value revaluation, and constructs the evaluation index system for revaluation of traditional sports and cultural assets. After constructing the judgment matrix of the index system, the importance value of the judgment matrix is calculated by using the hierarchical single sorting method, and all the eigenvalues and eigenvectors of the judgment matrix are obtained. After regularizing the judgment matrix, the maximum eigenvalue and eigenvector of the judgment matrix are calculated by the summation method. Subsequently, the consistency index and consistency ratio are calculated, and then the MATLAB software is used to calculate the weight value of each index in the evaluation index system, and finally the traditional sports and cultural assets are revalued by combining the index system. Finally, taking the traditional sports and cultural projects of Ningxia as the research object, after analyzing the specific distribution of its sports and cultural assets, the economic value, social value, and spiritual and educational value of its traditional sports and cultural assets are revalued to provide a reference for the management and distribution of its assets in the future.

2. Method

2.1. Evaluation system for revaluing traditional sports and cultural assets

2.1.1. "3E" theory support rationale

The "3E" theory, which mainly refers to economy, efficiency and effectiveness, embodies the three important aspects in the evaluation of asset revaluation, and is also the theoretical basis for many domestic and foreign governments to carry out asset revaluation, and many evaluation systems related to the audit of asset revaluation are constructed on the basis of the "3E" theory. Many evaluation systems related to asset revaluation audits are constructed on the basis of the "3E" theory. In the "3E" theory, the first "E" is economy, that is, from the perspective of economics, the main focus is on the cost of project operation,

that is to say, how to obtain the required resources at a smaller cost, or how to obtain more resources at the same cost. In the performance evaluation work, the application of this index is mainly reflected in the comparison between the planned budget and the actual expenditure, through the difference between the two, to analyze whether the economic input of the project is reasonable, and whether there is room for optimization in the application of funds. The second “E” for efficiency, the indicator mainly reflects the relationship between project inputs and project outputs, can also be simply understood as the input-output ratio, in the performance evaluation work, the application of this indicator is mainly reflected in the examination of the use of funds is standardized, the application of funds and project outputs are in line with expectations. The third “E” for the effect, the indicator focuses on the results of the test, in the performance evaluation work, the application of this indicator is mainly reflected in the project’s objectives to test, to determine the achievement of the project objectives, to assess the final effect of the project. The three indicators included in the “3E” theory are complementary to each other, reflecting the main process of value reassessment evaluation through the examination of the input of funds, the use of funds and the effect of funds. In the research of this paper, we will take the main connotation of the “3E” theory as the basis, combine with the characteristics of traditional sports and cultural assets, and construct a more comprehensive evaluation index system for revaluation.

2.1.2. Evaluation indicator content design

The design of the evaluation indexes for the value audit and assessment of traditional sports and cultural assets, the selection of the indexes is mainly based on the principles of combining economic, social and environmental benefits, combining performance and fairness, combining long-term and short-term performance, combining qualitative and quantitative analysis to select the indexes, and at the same time combining the “3E” principle theory and the audit examples implemented by the government in the revaluation of traditional sports and cultural assets to construct the evaluation index system. At the same time, it combines the “3E” principle theory and the audit examples implemented by the government in the revaluation of traditional sports and cultural assets to construct the evaluation index system. According to the specific content of traditional sports and cultural assets and the audit focus of the financial audit work, the content of the indicators constructed for the revaluation of traditional sports and cultural assets is specifically shown in Table 1. In this paper, we set the first-level indicators for the revaluation of traditional sports and cultural assets at three levels: economic value, social value and spiritual and educational value, and the second-level indicators are designed according to whether the content of the indicators can be intuitively judged and divided into qualitative indicators and quantitative indicators.

2.2. Methodology for assigning values to evaluation indicators for asset revaluation

The hierarchical structure can only reflect the arrangement and combination of factors; how the indicators are arranged and compared, and how their importance is set, is bound to be different in the minds of different constructors. The contribution of each indicator at the reference level of different target metrics is not necessarily the same, and even if the reference standards of the evaluation system are similar, the decision of the decision maker’s importance is uncertain. Therefore, it is not easy to obtain accurate assessment results for these factors, and they may even be inconsistent. In this paper, we start by constructing the second tier of the indicator system to determine the importance of each indicator compared to the previous tier. Finding the weights of the indicators compared to the previous layer can be assigned using the 1-9 comparison scale.

One of the fundamental properties of choice importance judgments is that the more choices there are, the likelihood of making the right decision is decreasing. So the matrix should be two by two, and the reference conditions should not be set too much, generally speaking, five is appropriate, but this paper chooses to set a limit of nine, with single and double numbers detailed as a scale to indicate the importance of the judgment of the two factors, so that there are more choices for detailed differences, echoing the principle of the indicator system principle of comparability.

Table 1: Asset value revaluation index system

Primary indicator	Secondary indicator	Tertiary index	Numbering
Economic value (X)	Financing situation (X1)	Special funds reach	X11
		The special funds are in place	X12
	Allocation of funds (X2)	Capital ratio	X21
		Budget execution rate	X22
		Special money	X23
	Capital management (X3)	Financial system	X31
		Financial accounting compliance	X32
		Payment and budget compliance	X33
	Asset enforcement (X4)	Organizational integrity	X41
		Management execution	X42
		Management measures	X43
		Adequacy of asset regulation	X44
Social value (Y)		The status of the inheritors	Y1
		Fitness value	Y2
		Social influence	Y3
		Public participation	Y4
		Government importance	Y5
Spirit and education value (Z)		Cultural identity	Z1
		Emotional appeal	Z2
		Exercise will	Z3

The scoring resulted in a judgment matrix $A = (a_{ij})_{n \times n} = \begin{bmatrix} a_{11} & a_{12} & \cdots & a_{1n} \\ a_{21} & a_{22} & \cdots & a_{2n} \\ \cdots & \cdots & \cdots & \cdots \\ a_{n1} & a_{n2} & \cdots & a_{nn} \end{bmatrix}$ which has the following characteristics $a_{ij} = \frac{1}{a_{ji}}$, $a_{ii} = 1$.

Hierarchical single ordering means that the constructed judgment matrix [14] is used as the basis for calculating the importance value of each factor in each level for the whole matrix, taking into account both the column factors and the row factors, collectively known as single-level ordering. This calculation process to calculate all the eigenvalues and eigenvectors of the judgment matrix, there is a fixed formula for $AW = \lambda_{\max} W$. where A is the judgment matrix, $\lambda_{\max}$ is the maximum eigenvalue of the judgment matrix, W is the corresponding eigenvector, and each element W_i of the component eigenvectors that is the weight value of the required hierarchical single ordering.

Traditional sports and cultural assets revaluation evaluation indicators judgment matrix of the eigenvector W and the maximum eigenvalue $\lambda_{\max}$ can be calculated using the sum method, the root method and the power method, here the sum method is used to calculate, this paper explores is the direction of the value of all the assets, so its distribution and use is equally important, the first level of weights are 50%, the following exploration of the second and third level indicator weights and its calculation steps are as follows.

1. First of all, each column of the judgment matrix is regularized [15], that is:

$$b_{ij} = \frac{a_{ij}}{\sum_{i=1}^n a_{ij}} \quad (i, j = 1, 2, 3, \dots, n) \quad (1)$$

After regularization, the sum of the elements of each column is 1.

2. The judgment matrix after regularization of each column is summed by rows, i.e.:

$$V_i = \sum_{j=1}^n b_{ij} \quad (i, j = 1, 2, 3, \dots, n) \quad (2)$$

3. Regularize vector $V = [V_1, V_2, \dots, V_n]^T$ again:

$$W_i = \frac{v_i}{\sum_{i=1}^n v_i} \quad (i = 1, 2, 3, \dots, n) \quad (3)$$

The vector $[w_1, w_2, \dots, w_n]^T$ thus obtained is the weight vector.

4. Finally calculate the largest characteristic root $\lambda_{\max}$ of the judgment matrix:

$$\lambda_{\max} = \sum_{i=1}^n \frac{(AW)_i}{nW_i} \quad (i, j = 1, 2, 3, \dots, n) \quad (4)$$

In the above equation $(AW)_i$ denotes the i -th element of AW and n is the order. Since there is a possibility of self-contradiction when experts compare factors two by two, it is necessary to test for consistency in order to avoid this phenomenon when performing hierarchical single ordering. The steps of the test are as follows:

5. Calculate the consistency index CI [16]:

$$CI = \frac{\lambda_{\max} - n}{n - 1} \quad (n \text{ is the order of the judgment matrix}) \quad (5)$$

The consistency metric CI is a measure of how much the judgment matrix A deviates from the matrix originally composed in its principal eigenvectors W .

6. Define the random consistency metrics mean RI . For order $n = 3-9$, after calculation, it can be derived their RI respectively, and its RI value is naturally 0 considering that the judgment matrices of order 1, 2 always have perfect consistency, $RI = 0$ at $n = 1, 2$ because the positive reciprocal inverse matrices of order 1, 2 are always consistent matrices.

7. Calculate the consistency ratio CR :

$$CR = \frac{CI}{RI} \quad (6)$$

When the order of the judgment matrix exceeds 3, the calculated CI will be compared with the RI of the same order (meaning that n is the same), and the ratio of the two is CR . When this ratio is less than or equal to 0.1 (i.e., $CR < 0.10$), it means that the test has been passed, and the degree of inconsistency of the matrix is within an acceptable range. Similarly, when the ratio is greater than 0.1, the test is not passed and the matrix needs to be modified. According to the indicator system for revaluation of traditional sports and cultural assets, using the scale method, the importance of the indicators was scored separately through expert consultation and the review of relevant information, and then the scoring results were further discussed and summarized internally.

Calculate the maximum eigenvalue of the judgment matrix A using MATLAB software $\lambda_{\max} = 2$. Calculate the weights of the indicators using MATLAB software. The weights of the indicators, using the method of hierarchical analysis to find the weights of the indicators. First calculate the maximum eigenvalue of the judgment matrix $\lambda_{\max} = 3.0291$. Then perform the consistency test, which requires the calculation of the consistency index CI :

$$CI = \frac{\lambda_{\max} - n}{n - 1} = \frac{3.0291 - 3}{3 - 1} = 0.0145 \quad (7)$$

Average Random Consistency Indicator $RI = 0.58$. Random consistency ratio:

$$CR = \frac{CI}{RI} = \frac{0.0145}{0.58} = 0.0251 < 0.10 \quad (8)$$

The results obtained by assigning weights to the indicators using the above method are shown in Table 2. The economic benefit indicator has the highest weight (0.563), followed by the social benefit indicator (0.298). This indicates that the focus of the audit of the revaluation of traditional sports and cultural assets is to audit the effectiveness of the use of funds, i.e., to assess the relationship between the input and output of funds, and between the output and the benefits, and the economic benefits are the most important part of the audit and evaluation of the revaluation. Among the three-level indicators, X23 "earmarking rate" and Y2 "fitness value" (0.087) have the highest weights, and the second-level indicators with a weight of more than 0.80 also include Z1 "cultural identity" (0.086). The earmarking rate is an indicator of the economic value category, which corresponds to the highest weight of its first-level indicator, further stating that economic value is the most important concern in the revaluation of traditional sports and cultural assets. The fitness value belongs to the social value category, and the weight of its first-level indicator is ranked second. Through the above analysis, it can be found that the results of analyzing the weights of the indicators of the whole traditional sports and cultural assets revaluation evaluation system are scientific and reasonable, and there exists internal logic in the weights of the indicators.

3. Results and Discussion

3.1. Analysis of the basic situation of the case

This paper takes traditional sports and cultural assets of Ningxia as an example to revalue its existing traditional sports and cultural assets, and then promote the creative transformation of traditional sports and cultural assets of Ningxia in the economic field. Ningxia's traditional sports culture is represented by five traditional sports and cultural assets, namely South Camp Wushu Acrobatics, Tiezhuquan Zhangjia Wushu, Wooden Ball, Foot Treading, and Square Chess. 2021 Ningxia's traditional sports culture declared

Table 2: Index weight assignment result

Primary indicator	Secondary indicator	Tertiary index	Numbering	Index weight
Economic value (X)	Financing situation (X1)	Special funds reach	X11	0.072
		The special funds are in place	X12	0.029
	Allocation of funds (X2)	Capital ratio	X21	0.054
		Budget execution rate	X22	0.011
		Special money	X23	0.087
	Capital management (X3)	Financial system	X31	0.031
		Financial accounting compliance	X32	0.090
		Payment and budget compliance	X33	0.025
	Asset enforcement (X4)	Organizational integrity	X41	0.038
		Management execution	X42	0.029
		Management measures	X43	0.068
		Adequacy of asset regulation	X44	0.029
Social value (Y)		The status of the inheritors	Y1	0.067
		Fitness value	Y2	0.087
		Social influence	Y3	0.038
		Public participation	Y4	0.065
		Government importance	Y5	0.041
Spirit and education value (Z)		Cultural identity	Z1	0.086
		Emotional appeal	Z2	0.024
		Exercise will	Z3	0.029

its project assets to the municipal government and received approval, and the provincial finance department directly allocated financial funds of 36,381,300 yuan to it for the development of traditional sports culture. This paper first analyzes the distribution of this traditional sports and culture asset, and the distribution of traditional sports and culture assets in Ningxia is shown in Table 3. The planned investment in this traditional sports and cultural asset is 127.8308 million yuan, including 36.3813 million yuan of provincial financial funds, 48.1503 million yuan of district financial supporting funds, and 43.2992 million yuan of self-financing funds, which is used for the construction of sports facilities, the transfer of facilities, the development of sports and culture, the development of information technology, and the construction of sports and cultural brands. As of October 2022, the provincial financial funds of this industrial park of 36,381,300 yuan have been fully paid, and the utilization rate of the provincial financial funds reaches 100%. And based on the target requirements set by the Provincial Department of Finance, it has produced remarkable results in the cultivation of sports and culture industry, sports and culture brand marketing, sports and culture development, policy guarantee, and management mechanism construction.

Table 3: The distribution of sports cultural assets (10,000 yuan)

Serial number	Fund use	Investment estimation	Source of funds		
			Provincial finance	Regional financial planning	Self-financing
1	Sports facilities construction	6950.70	1565.42	4125.63	1259.65
2	Facility flow	182.63	25.95	0.21	156.47
3	Sports culture development	3695.88	1123.65	412.62	2159.61
4	Informationization	688.69	594.62	11.45	82.62
5	Sports culture brand construction	794.54	215.95	152.64	425.95
6	Loan discount	358.16	112.54	0	245.62
7	Other expenses	112.48	0	112.48	0
Total		12783.08	3638.13	4815.03	4329.92

3.2. Results of revaluation of traditional sports and cultural assets

3.2.1. Economic revaluation

In this paper, the qualitative value revaluation standard is set as a grade interval, (80, 100] as excellent, (70, 80] as good, (60-70] as average, and 60 and below as poor. Using the traditional sports and cultural assets revaluation evaluation system proposed in this paper to quantitatively score the traditional sports and cultural assets of Ningxia, the economic value revaluation results obtained are shown in Table 4. Overall, the final score of the economic revaluation of traditional sports and cultural assets in Ningxia is 84.20, and according to the set scoring criteria, the level of revaluation of traditional sports and cultural assets in Ningxia is “excellent”. However, it is worth noting that Ningxia’s traditional sports and cultural assets still have a lot of room for improvement in terms of fundraising and fund distribution. From the scores of the three-level indicators, it can be seen that the score of X23 “Earmarking rate” (86.97 points) in the revaluation of traditional sports and cultural assets in Ningxia is higher, which indicates that the allocation and utilization of the special funds for traditional sports and cultural assets in Ningxia meets the financial laws and regulations and the management system formulated by the state. The special funds strictly follow the special account management and earmarking, and are strictly prohibited to be diverted for other purposes. However, its X22 “budget execution rate” indicator score is on the lower side of “excellent”, with a revaluation score of only 82.48 points. The main reason for this is that the funds were issued late, and the progress of some traditional sports and cultural construction projects has been slow, and the funds have not yet been utilized. There is also X21 “funding arrangements for the adequacy of the” score is also low (80.24 points), indicating that it is not deep enough to learn the relevant documents on budgetary asset

management, the implementation of the policy is not strong enough, the policy and system of budgetary asset management and financial funds and expenditure indicator system is not in-depth, comprehensive research. Only by strengthening the monitoring of budget implementation and scientific dispatch of funds can we ensure that the efficiency of budget implementation is effectively improved. For example, a county in China to strengthen its traditional sports and culture project budget to implement the whole process of monitoring, and has an in-the-moment monitoring report, tracking funds to pay the system, the project budget expenditure content is detailed to a specific number, unit price, total expenditure, sources of funds, etc. Therefore, the city of Ningxia should improve the level of implementation of the budget of funds in traditional sports and cultural assets.

Table 4: Economic value revaluation results

Secondary indicator	Revaluation score	Tertiary index	Numbering	Revaluation score
Financing situation (X1)	80.54	Special funds reach	X11	81.03
		The special funds are in place	X12	80.04
Allocation of funds (X2)	83.23	Capital ratio	X21	80.24
		Budget execution rate	X22	82.48
		Special money	X23	86.97
Capital management (X3)	86.37	Financial system	X31	85.47
		Financial accounting compliance	X32	88.74
		Payment and budget compliance	X33	84.91
Asset enforcement (X4)	86.67	Organizational integrity	X41	91.81
		Management execution	X42	83.36
		Management measures	X43	82.64
		Adequacy of asset regulation	X44	88.86

3.2.2. Results of the revaluation of the social value of assets

The results of the reappraisal of the social value of Ningxia's traditional sports and cultural assets are shown in Table 5. The results show that the social value revaluation score of traditional sports and cultural assets in Ningxia is 82.05 points, and the performance rating is "excellent", which has basically completed the social value goals preset by traditional sports culture, and has achieved high benefits in Y1 "inheritance status" and Y2 "fitness value". In terms of the overall situation of each three-level indicator dimension, the scores of Y1 "inheritance status" (85.26 points), Y2 "fitness value" (83.24 points), Y3 "social influence" (80.03 points), Y4 "public participation" (81.42 points) and Y5 "government attention" (80.29 points) were all at the excellent level. However, although the value revaluation scores of Y3 "social influence" and Y5 "government attention" show excellent levels, they are not much different from the standard thresholds of "good" (70, 80), or even tend to be good, indicating that there are factors with poor realization and low value levels. Although Y1 has a higher score than other indicators, its weight value (0.067) is much smaller than that of Y2 "fitness value" (0.087) due to its relatively small weight. It can be seen that the fitness value in the social value revaluation of traditional sports and cultural assets is the core factor that constitutes and determines the level of social value revaluation of traditional sports and cultural assets, and makes a great contribution to the overall value revaluation score of traditional sports and cultural assets.

3.2.3. Spiritual and educational revaluation analysis

The results of the revaluation of the spiritual and educational value in traditional sports and cultural assets in Ningxia are shown in Table 6, and the revaluation score of this dimension is 86.76, which is the

Table 5: Social value revaluation results

Primary indicator	Revaluation score	Tertiary index / Numbering		Revaluation score
Social value (Y)	82.05	The status of the inheritors	Y1	85.26
		Fitness value	Y2	83.24
		Social influence	Y3	80.03
		Public participation	Y4	81.42
		Government importance	Y5	80.29

highest score of the first-level dimension indicator among the three traditional sports and cultural assets revaluation indicators. It indicates that the projects constructed by Ningxia using the special funds in traditional sports and cultural assets have met the requirements of spiritual and educational value. And the direct spiritual and educational value indicators performed well, with the three tertiary indicators of cultural identity (85.95 points), emotional contagion (86.42 points) and the degree of exercising will (87.91 points) meeting the expectations, making full use of the advantages of traditional sports and culture, broadening the public's channels of spiritual and educational contact, and further promoting the inheritance and development of traditional sports and cultural programs.

Table 6: The value revaluation of spirit and education

Primary indicator	Revaluation score	Tertiary index / Numbering		Revaluation score
Spirit and education value (Z)	86.76	Cultural identity	Z1	85.95
		Emotional appeal	Z2	86.42
		Exercise will	Z3	87.91

4. Conclusion

After constructing the evaluation index system of traditional sports and cultural assets, this paper utilizes the hierarchical analysis method to assign values to the weights of each index, and combines the index system to quantitatively revalue the traditional sports and cultural assets of Ningxia. Ningxia's traditional economic value revaluation score is 84.20 points, which is at the "excellent" level. X23 "Earmarking rate" (86.97 points) has a higher score, which indicates that Ningxia's traditional sports and cultural assets are allocated and utilized to meet the financial regulations and rules set by the state. This indicates that the allocation and utilization of the funds earmarked for traditional sports and cultural assets in Ningxia are in compliance with the financial regulations and management system formulated by the state. However, the X22 "budget execution rate" indicator is at the lower end of "excellent", with a revaluation score of only 82.48, which means that the level of budget execution of the funds for traditional sports and cultural assets should be improved. In terms of social value, the value reassessment score is 82.05, indicating that it has basically accomplished all the social value objectives preset for traditional sports culture. The value reassessment score of the spiritual and educational value dimension is 86.76 points, which is the highest score of the first-level dimension indicator, indicating that the projects constructed by Ningxia using the special funds in the traditional sports and cultural assets have met the requirements of the spiritual and educational values. The above results show that the value revaluation method proposed in this paper can provide improvement suggestions for the realization of the value of traditional sports and cultural assets.

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