Predicting Nigeria Budget Allocation Using Regression Analysis: A Data Mining Approach

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ABSTRACT

Budget is used by the Government as a guiding tool for planning and management of its resources to aid in effective decision-making. Data mining is one of the most vital areas of research with the objective of finding meaningful information from large datasets. The delay in the preparation of budget of the Federation by the Government has become incessant issue in the running of affairs of the country. This is evident in the delay in implementation of the previous budgets in the country; hence, the need for automated system to tackle the setback.

In this paper, regression analysis which is one of the data mining techniques is employed to predict budget allocation from Nigeria budget dataset. 200 records consisting of the budget allocation summary for the year 2008, 2009, 2010, 2011, and 2012 across 40 data points containing Ministries, Departments, Commissions and Agencies (MDCAs) were used. A web-based data mining tool that employed linear regression to predict both Nigeria budget allocation across the 40 data points and the overall budget summary allocation of the Federation is proposed. The proposed data mining software predicted ₦1,803,196,024,657.40, ₦1,871,754,338,112.68 and ₦2,007,780,403,902.98 for the year 2013, 2014 and 2015 respectively. The tool is found capable of discovering interesting patterns in the data and for predicting budget allocation.

Keywords: Budget, Data Mining, Dataset, Linear Regression, Prediction

1.0 INTRODUCTION

Budget was derived from a French word “bougette” which means “little bag”. This word was used to represent the leather bag in which the chancellor of the exchanger in Britain used to carry to the parliament. Over time, budget became the document contained in the bags which represent plans of government expressed in money and submitted to legislatives for approval. Budget preparation requires a call circular to the various departments, establishments, ministries or representatives who are expected to participate in the budget discussion as well as serve as budget committees [1]. The budget director who acts as the head of the budget committee received departmental and organizational submissions for verification and authentication. The amended budget documents are then sent to the legislative arm as a bill document. The legislative council peruses the budget document and put their contributions in terms of additions or subtractions. The Executive arm of government receives the amended budget document from Legislative arm for authentication. Once the budget document has been authenticated through the process of signing by the Executive arm of government, then the budget becomes a legal document. In this paper, a data mining technique is used to predict Nigeria budget allocation using linear regression. Data mining is a multidisciplinary field, which draws concepts from areas including database technology, machine learning, statistics, pattern recognition, information retrieval, neural networks, knowledge-based systems, artificial intelligence, high-performance computing, and data visualization. The simple definition of data mining as given by Han and Kamber [2] is that "*data mining is the process of extracting or mining knowledge from large amounts of data*". In recent years, data mining has attracted a great deal of attention in the information industry and in society as a whole, due to the wide availability of huge amounts of data and the imminent need for turning such data into useful information and knowledge. Data mining tools perform data analysis and uncover important data patterns, contributing greatly to business strategies,

knowledge bases, scientific and medical research. Data mining enhances the revenue and reduces the cost incurred for the exploration of data [3]. The widening gap between data and information calls for a systematic development of data mining tools that will turn data tombs into “golden nuggets” of knowledge [2]. Data mining applications have spread across several domains and have attracted researchers from many fields, including computer science, engineering, mathematics, physics, neuroscience, and cognitive science [4]. Data mining is one of the most important steps in Knowledge Discovery in Database (KDD) [5]. Other KDD steps include data cleaning, data integration, selection, transformation, evaluation and presentation. Figure 1 shows the various steps in KDD process.

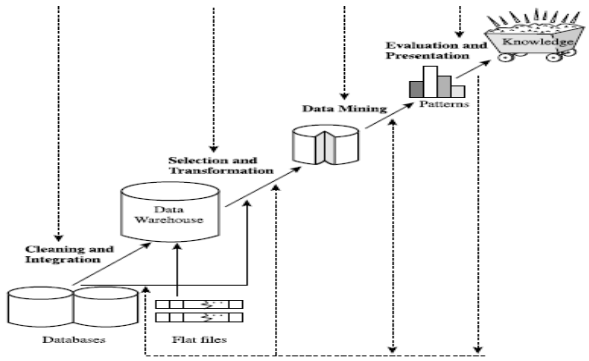
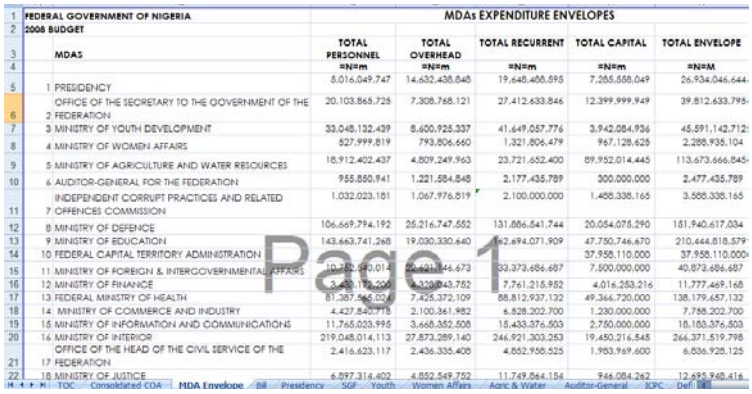


Figure 1: Data mining as a step in KDD process [2].

1.2 Nigeria Budget Dataset

The Nigeria budget dataset is a dataset that contains several budget files organized into years. Each budget file contains allocations for all the Ministries, Department, Commissions, and Agencies available in Nigeria. The budget file also contains summary sheet which has five interesting features such as total personnel, total overhead, total recurrent, total capital and total envelop across the Ministries, Departments, Commissions and Agencies (MDCAs). For the purpose of this research, the data contained in the summary sheets for the year 2008, 2009, 2010, 2011 and 2012 were used for this research to populate MySQL database tables created for the web-based data mining application. As part of the challenges faced during this

research, the researchers noticed that there are scanty information for some MDCAs which affect the total budget allocation figure, hence, the proposed data mining tool only serves as a template for predicting Nigeria budget allocation. Figure 2 shows the summary sheet for the year 2008 budget extracted from the dataset.



	FEDERAL GOVERNMENT OF NIGERIA	MDAs EXPENDITURE ENVELOPES				
2	2008 BUDGET					
3	MDAS	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ENVELOPE
4		=N=m	=N=m	=N=m	=N=m	=N=M
5	1 PRESIDENCY	5,016,049,747	14,632,438,848	19,648,488,595	7,285,558,049	26,934,046,644
6	2 OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	20,103,865,725	7,308,768,121	27,412,633,846	12,399,999,949	39,812,633,795
7	3 MINISTRY OF YOUTH DEVELOPMENT	33,048,132,439	8,600,925,337	41,649,057,776	3,942,084,936	45,591,142,712
8	4 MINISTRY OF WOMEN AFFAIRS	527,999,819	793,806,660	1,321,806,479	967,128,625	2,288,935,104
9	5 MINISTRY OF AGRICULTURE AND WATER RESOURCES	18,912,402,437	4,809,249,963	23,721,652,400	89,952,014,445	113,673,666,845
10	6 AUDITOR-GENERAL FOR THE FEDERATION	955,850,941	1,221,584,848	2,177,435,789	300,000,000	2,477,435,789
11	7 INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,032,023,181	1,067,976,819	2,100,000,000	1,488,338,165	3,588,338,165
12	8 MINISTRY OF DEFENCE	106,669,794,192	25,216,747,552	131,886,541,744	20,054,075,290	151,940,617,034
13	9 MINISTRY OF EDUCATION	143,663,741,268	19,030,330,640	162,694,071,909	47,750,746,670	210,444,818,579
14	10 FEDERAL CAPITAL TERRITORY ADMINISTRATION				37,958,110,000	37,958,110,000
15	11 MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS	10,782,940,014	22,591,746,673	33,373,686,687	7,500,000,000	40,873,686,687
16	12 MINISTRY OF FINANCE	3,448,179,200	4,328,043,752	7,761,215,952	4,016,253,216	11,777,469,168
17	13 FEDERAL MINISTRY OF HEALTH	81,387,965,024	7,425,372,109	88,812,937,132	49,366,720,000	138,179,657,132
18	14 MINISTRY OF COMMERCE AND INDUSTRY	4,427,840,718	2,100,361,982	6,528,202,700	1,230,000,000	7,758,202,700
19	15 MINISTRY OF INFORMATION AND COMMUNICATIONS	11,765,023,995	3,668,352,508	15,433,376,503	2,750,000,000	18,183,376,503
20	16 MINISTRY OF INTERIOR	219,048,014,113	27,873,289,140	246,921,303,253	19,450,216,545	266,371,519,798
21	17 OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	2,416,623,117	2,436,335,408	4,852,958,525	1,983,969,600	6,836,928,125
22	18 MINISTRY OF JUSTICE	6,897,314,402	4,852,549,752	11,749,864,154	946,084,262	12,695,960,416

Figure 2: Nigeria budget data summary sheet for the year 2008

2.0 RELATED WORK

In data mining, classification divides data samples into target classes. Classification is a supervised learning approach that predicts the target class for each data points from the known class categories. It could be binary or multilevel. In binary classification, only two possible classes such as "pass" or "fail" mark may be considered. The multiclass approach has more than two target classes such as "low", "average" and "high". In classification, dataset is partitioned into training and testing datasets [5]. The training dataset is used to train the classifier. The correctness of the classifier is tested with test dataset. Classification as one of the most widely used methods in data mining has been employed to solve problems in many domains. Srinivas et al. [6] used One Dependency Augmented Naive Bayes classifier (ODANB) and Naive Credal Classifier 2 (NCC2) to predict heart attack. Their proposed approach is an extension of Naive Bayes classifier that is aim at delivery robust classification when dealing with small or incomplete datasets. Bayesian classification has been employed

to predict the performance of students in higher institution in order to identify the difference between high and slow learners students [7]. Divya and Sonali [5] explored a survey on data mining approaches for healthcare. The various approaches explored by the researchers include classification, clustering, association, and regression in health domain. Different applications, challenges, and future issues of data mining techniques in healthcare were also highlighted. Lakshmi et al. [8] carried out a performance comparison of ten (10) data mining techniques for predicting heart disease survivability using heart disease dataset from Cleveland Heart Disease database. The algorithms explored by the researchers include Linear Discriminant Analysis (LDA), Support Vector Machine (SVM), C4.5, k-NN, Binomial Logistic Regression (BLR), Multinomial Logistic Regression (MLR), Partial Least Squares Regression-Linear Discriminant Analysis (PLS-DA), k-means, Entropy-based Mean Clustering (EMC), and Apriori. In their research, PLS-DA was found to have best performance when compare with other algorithms in terms of highest accuracy and lowest computing time. Abdulsalam et al. [9] applied regression analysis for predicting stock market price. The researchers used the dataset from daily official list of the prices of all shares traded on the stock exchange published by Nigerian Stock Exchange (NSE). In their research, the banking sector of the Nigerian economy was taken into consideration using three banks - First bank, Zenith bank, and Skye bank. An approach with adequate expertise is designed to help decision-makers to ascertain veiled patterns from historical data that have feasible predictive ability. Devi et al. [3] applied ARIMA model on NSE.com five years' data from 2007 to 2011 for predictive purpose. Akaike Information Criterion Bayesian Information Criterion (AICBIC) is applied to predict the accuracy of the ARIMA model. Performance evaluation of the proposed approach is analysed and tested to find the trend and the market behaviour for future forecast.

3.0 METHODOLOGY

3.1 Regression Analysis

Regression is used to find out functions that explain the correlation among different variables [5][2][9]. Regression analysis involves statistical model construction to show the relationship between variables. Basically, two kinds of variables are used which are dependent and independent variable. Regression can be divided into two types based on the number of independent variables. These are Linear and Non-linear regression. Linear regression identifies relation of a dependent variable with one or more independent variable. Logistic regression as a type of non-linear regression is categorised into Binomial and Multinomial. According to [5], binomial regression predicts the result of a dependent variable when there occurs only two possible outcomes such as dead or alive. Multinomial regression handles the situation when dependent variable has three or more outcome. In this paper, a linear regression is employed to predict budget allocation across the MDCAs. Both classification and regression are used for predicting the class or outcome of a function. The difference between them is the nature of attributes [5]. Linear regression involves finding the best line to fit two variables, so that one variable can be used to predict the other [10].

3.2 Equations Formulation

Linear regression models data using a straight line. This approach models a random variable ***Y*** referred to as response or dependent variable as a linear function of another random variable ***X*** called a predictor or an independent variable through the following equation.

$$Y = \alpha + \beta X \qquad (1)$$

where α and β are regression coefficients specifying the Y-intercept and slope of the line respectively. In this paper, the coefficients are solved by the method of least squares. Least

square method minimizes the error between the actual line separating the data and the estimate of the line. The regression coefficient can be obtained using Eq. (2) and (3).

$$\beta = \frac{n\sum xy - \sum x \sum y}{n\sum x^2 - (\sum x^2)^2} \qquad (2)$$

$$\alpha = \bar{y} - \beta\bar{x} \qquad (3)$$

From the budget data, it shows that *Total Envelope (TE)* and *Total Recurrent (TR)* relate together through the following formulas:

$$Total\ Recurrent\ (TR) = Total\ Personnel\ (TP) + Total\ Overhead\ (TO) \qquad (4)$$

$$Total\ Envelope\ (TE) = Total\ Capital\ (TC) + TR \qquad (5)$$

During the experiment, the following equations were employed to predict the budget allocation across the MDCAs.

$$y_i = \alpha_i + \beta_i x_i \qquad \text{for } 1 \le i \le 40 \qquad (6)$$

$$\beta_i = \frac{n_i \sum x_{i,j} y_{i,j} - \sum xi,j \sum yi,j}{n_i \sum xi,j^2 - (\sum xi,j^2)^2} \quad \text{for } 1 \le i \le 40; 1 \le j \le m \qquad (7)$$

$$\alpha_i = \bar{y}_i - \beta_i \bar{x}_i \text{ for } 1 \le i \le 40 \qquad (8)$$

From these equations, ***i*** represents the number of data points and ***j*** represents the available data for each data point that are to be used for prediction. The data points in this case referred to the total number of available MDCAs. ***j*** could take maximum number of ***m*** data. The proposed data mining tool automatically determines the value of ***m***. Regression coefficients are generated across all the MDCAs before any prediction is done. The denotation of the variables used in this regression model is as follows:

$y = TE$

$x = TR$

$\bar{y}$ is the mean of TE

$\bar{x}$ is the mean of TR

n = total number of data for each data point

α $and \beta$ are the regression coefficients.

After computing the regression coefficients, these values are substituted into the equation shown in Eq. (6) for subsequent prediction of budget allocation. In this paper, the method of moving average is used to compute the value of $\boldsymbol{x_i}$ for the purpose of predicting $\boldsymbol{y_i}$ as shown in Eq. (6). Moving average method is a statistical method that acts as a device for reducing fluctuations and obtaining trend values with a fair degree of accuracy. This method takes arithmetic mean of the values for a certain time span and placing it at the centre of the time span. This approach takes the average value of a number which could be in years, months, weeks, or days as the trend value for the middle point of the period of moving averages in order to smoothen the curve and reduces fluctuation [11].

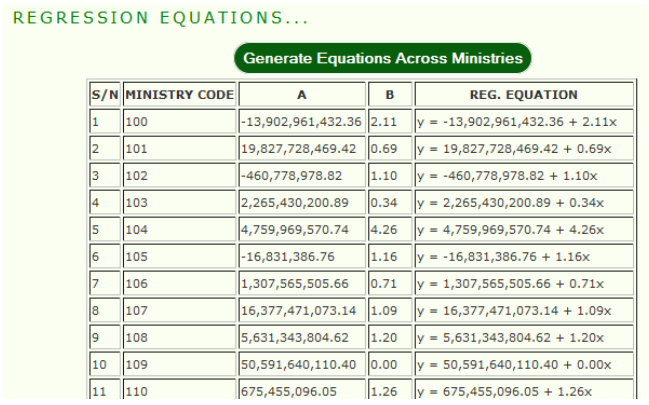
4.0 RESULTS AND DISCUSSION

In this paper, a web-based data mining tool which employed regression analysis for predicting Nigeria budget allocations is proposed. A total number of 200 records consisting of the budget allocation summary for the year 2008, 2010, 2011, and 2012 across 40 MDCAs were used for the prediction. The MDCAs are coded from 100 to 139 as shown in the Appendix. This tool predicts the Nigeria budget allocation for the year 2013, 2014 and 2015 across the 40 MDCAs and also the overall budget summary allocation of the Federation. The

data mining tool was developed using PHP and MySQL. The data are loaded into the MySQL database through the interface shown in Figure 3.

Figure 3: Interface for loading budget data

Figure 4 shows the regression equations generated after clicking on "Generate Equation" submenu from "Predict Budget" menu. The equations are generated across all the 40 data points used for this research.



S/N	MINISTRY CODE	A	B	REG. EQUATION
1	100	-13,902,961,432.36	2.11	y = -13,902,961,432.36 + 2.11x
2	101	19,827,728,469.42	0.69	y = 19,827,728,469.42 + 0.69x
3	102	-460,778,978.82	1.10	y = -460,778,978.82 + 1.10x
4	103	2,265,430,200.89	0.34	y = 2,265,430,200.89 + 0.34x
5	104	4,759,969,570.74	4.26	y = 4,759,969,570.74 + 4.26x
6	105	-16,831,386.76	1.16	y = -16,831,386.76 + 1.16x
7	106	1,307,565,505.66	0.71	y = 1,307,565,505.66 + 0.71x
8	107	16,377,471,073.14	1.09	y = 16,377,471,073.14 + 1.09x
9	108	5,631,343,804.62	1.20	y = 5,631,343,804.62 + 1.20x
10	109	50,591,640,110.40	0.00	y = 50,591,640,110.40 + 0.00x
11	110	675,455,096.05	1.26	y = 675,455,096.05 + 1.26x

Figure 4: Generated Regression Equation before predicting allocations of 2013.

The budget is predicted by simply clicking on "Predict Allocation" submenu under "Predict Budget" menu as shown in Figure 5.

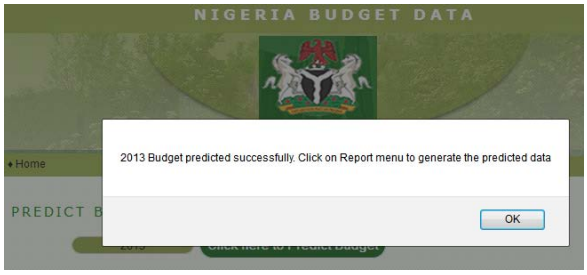


Figure 5: Message after predicting 2013 budget

Figure 6, 7, and 8 show the predicted budget data for the year 2013, 2014 and 2015 respectively.

PREDICTED BUDGET(MINISTRY)...

2013 Display

S/N	MINISTRY CODE	PREDICTED ALLOCATION(N)
1	100	38,199,213,990.22
2	101	54,362,969,229.14
3	102	42,649,348,135.01
4	103	2,940,994,790.69
5	104	108,396,026,144.27
6	105	1,866,341,850.42
7	106	3,533,991,797.92
8	107	312,166,948,392.37
9	108	220,396,047,120.67
10	109	50,591,640,110.40

Figure 6: 2013 predicted budget data across MDCAs

PREDICTED BUDGET(MINISTRY)...

2014 Display

S/N	MINISTRY CODE	PREDICTED ALLOCATION(N)
1	100	40,580,576,772.69
2	101	56,304,020,308.53
3	102	56,186,956,412.14
4	103	2,910,218,567.68
5	104	98,065,034,729.74
6	105	1,579,708,456.65
7	106	3,820,527,109.98
8	107	341,008,239,437.11
9	108	214,078,758,684.99
10	109	50,591,640,110.40

Figure 7: 2014 predicted budget data across MDCAs

PREDICTED BUDGET(MINISTRY)...

2015 Display

S/N	MINISTRY CODE	PREDICTED ALLOCATION(N)
1	100	39,513,577,348.05
2	101	54,036,179,762.32
3	102	58,846,814,939.83
4	103	2,892,634,064.76
5	104	129,166,723,116.07
6	105	2,111,888,404.45
7	106	3,796,565,489.40
8	107	337,019,098,713.38
9	108	283,322,279,628.86
10	109	50,591,640,110.40

Figure 8: 2015 predicted budget data across MDCAs

The predicted total budget allocation across the Federation is shown in Figure 9. From this figure, it can be seen that the predicted budget allocation of Nigeria for the year 2013 is ₦1,803,196,024,657.40 (One trillion eight hundred and three billion one hundred and ninety six million twenty four thousand six hundred and fifty seven naira forty kobo), 2014 is ₦1,871,754,338,112.68 (One trillion eight hundred and seventy one billion seven hundred and fifty four million three hundred and thirty eight thousand one hundred and twelve naira sixty eight kobo) and 2015 is ₦2,007,780,403,902.98 (Two trillion seven billion seven hundred and eighty million four hundred and three thousand nine hundred and two naira ninety eight kobo).

PREDICTED BUDGET(OVERALL SUMMARY)...

Display Summary

S/N	YEAR	PREDICTED ALLOCATION(N)
1	2013	1,803,196,024,657.40
2	2014	1,871,754,338,112.68
3	2015	2,007,780,403,902.98

Figure 9: Predicted budget of the Federation for the year 2013, 2014 and 2015.

The charts that graphically displayed the predicted allocations are as follows. These charts show the visualization of the predicted data in a bar chart format.

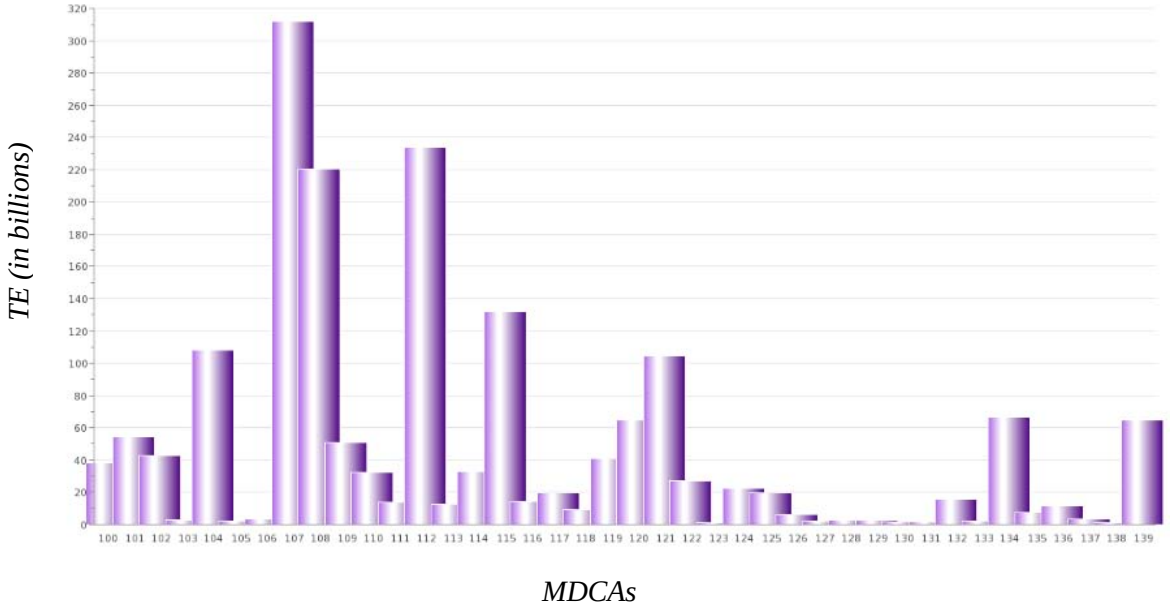


Figure 10: 2013 Predicted budget chart (x-axis for MDCAs and y-axis for TE in billions)

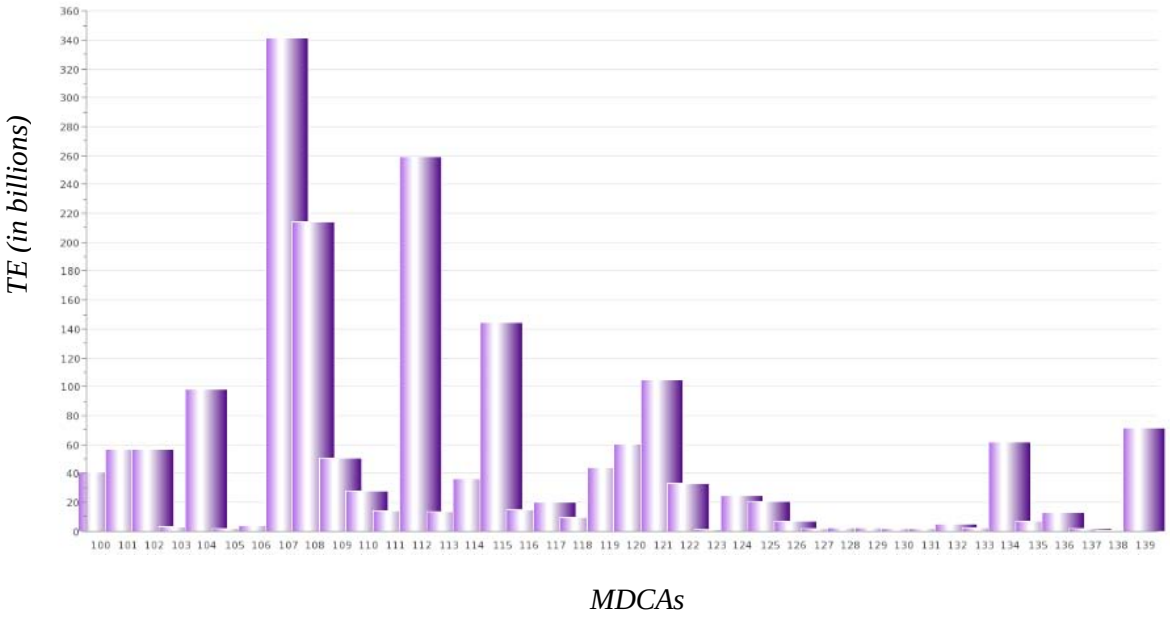


Figure 11: 2014 Predicted budget chart (x-axis for MDCAs and y-axis for TE in billions)

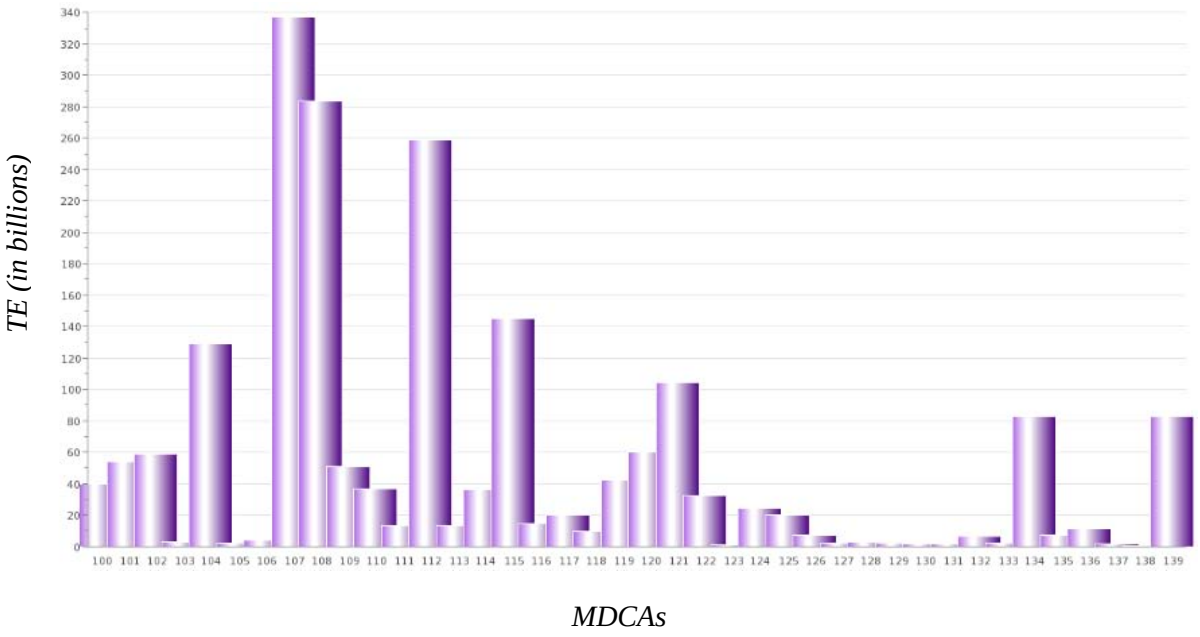


Figure 12: 2015 Predicted budget chart (x-axis for MDCAs and y-axis for TE in billions)

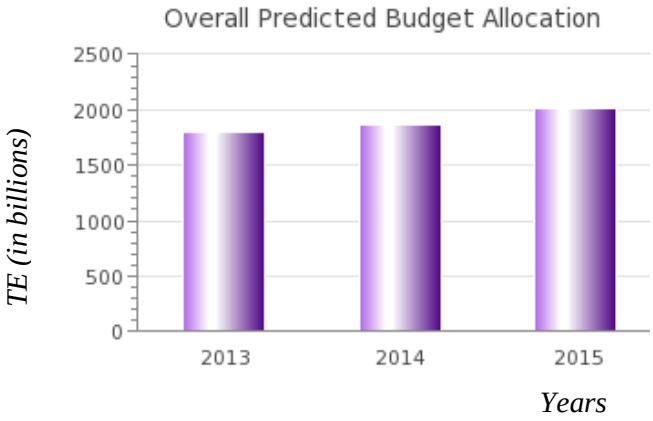


Figure 13: 2015 Overall predicted budget allocation of the Federation (x-axis for Years and y-axis for TE in billions)

6.0 CONCLUSION AND FUTURE WORK

This paper discussed the application of data mining technique to budget allocation prediction using regression analysis. A linear regression model is formulated which employed the

method of least squares to solve the regression coefficients. The proposed web-based data mining tool was able to predict the budget allocations for the year 2013, 2014 and 2015 using 200 records consisting of budget data for the year 2008, 2009, 2010, 2011, and 2012 across 40 data points. The predicted results will help in tackling the usual delay in budget projection. The system was found capable of assisting Government in decision-making as regards to budget preparation. For further work, other data mining techniques can be used in developing data mining tools to compare the efficiency of the proposed web-based data mining tool in this research. This research can also be extended beyond budget summary sheet data in order to have wider coverage for the prediction task.

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APPENDIX

id	Mcode	Name
1	100	PRESIDENCY
2	101	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION
3	102	MINISTRY OF YOUTH DEVELOPMENT
4	103	MINISTRY OF WOMEN AFFAIRS
5	104	MINISTRY OF AGRICULTURE AND WATER RESOURCES
6	105	AUDITOR-GENERAL FOR THE FEDERATION
7	106	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION
8	107	MINISTRY OF DEFENCE
9	108	MINISTRY OF EDUCATION
10	109	FEDERAL CAPITAL TERRITORY ADMINISTRATION
11	110	MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS
12	111	MINISTRY OF FINANCE
13	112	FEDERAL MINISTRY OF HEALTH
14	113	MINISTRY OF COMMERCE AND INDUSTRY
15	114	MINISTRY OF INFORMATION AND COMMUNICATIONS
16	115	MINISTRY OF INTERIOR
17	116	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION

18 117 MINISTRY OF JUSTICE

19 118 MINISTRY OF LABOUR AND PRODUCTIVITY

20 119 MINISTRY OF SCIENCE AND TECHNOLOGY

21 120 FEDERAL MINISTRY OF TRANSPORTATION

22 121 MINISTRY OF ENERGY

23 122 MINISTRY OF MINES & STEEL DEVELOPMENT

24 123 NATIONAL SALARIES, INCOME AND WAGES COMMISSION

25 124 MINISTRY OF ENVIRONMENT, HOUSING AND URBAN DEVELOPMENT.

26 125 MINISTRY OF CULTURE & NATIONAL ORIENTATION

27 126 NATIONAL POPULATION COMMISSION

28 127 CODE OF CONDUCT BUREAU

29 128 PUBLIC COMPLAINTS COMMISSION

30 129 REVENUE MOBILIZATION ALLOCATION, AND FISCAL ALLOCATION COMMISSION

31 130 FEDERAL CIVIL SERVICE COMMISSION

32 131 POLICE SERVICE COMMISSION

33 132 INDEPENDENT NATIONAL ELECTORAL COMMISSION

34 133 FEDERAL CHARACTER COMMISSION

35 134 NATIONAL SECURITY ADVISOR

36 135 NATIONAL PLANNING COMMISSION

37 136 NATIONAL SPORTS COMMISSION

38 137 NATIONAL ASSEMBLY

39 138 CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES

40 139 MINISTRY OF NIGER DELTA