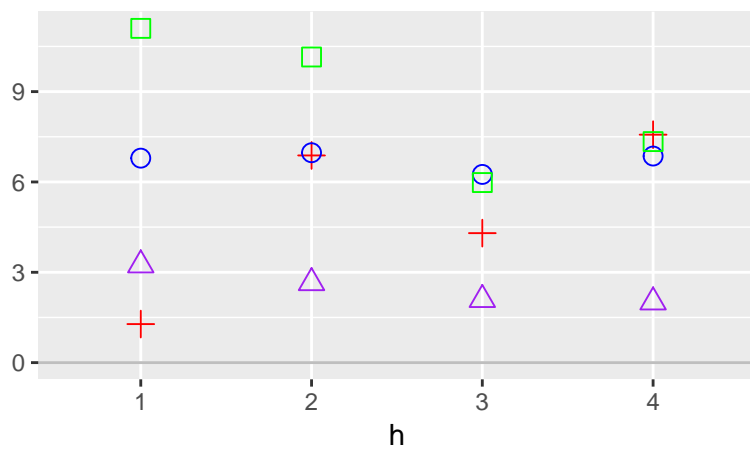


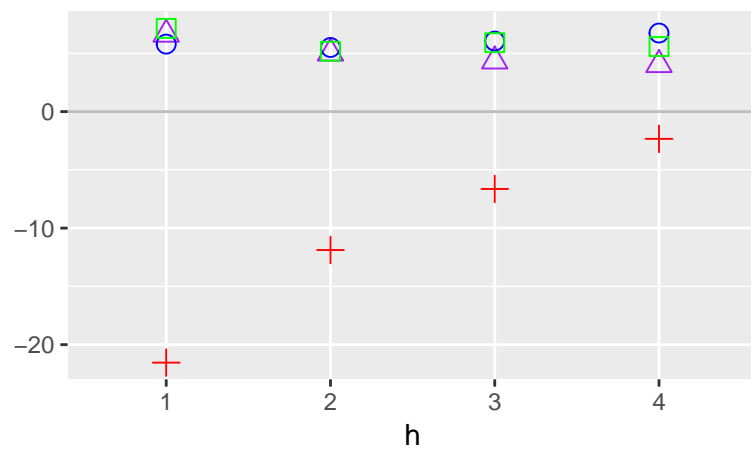
Income

All levels

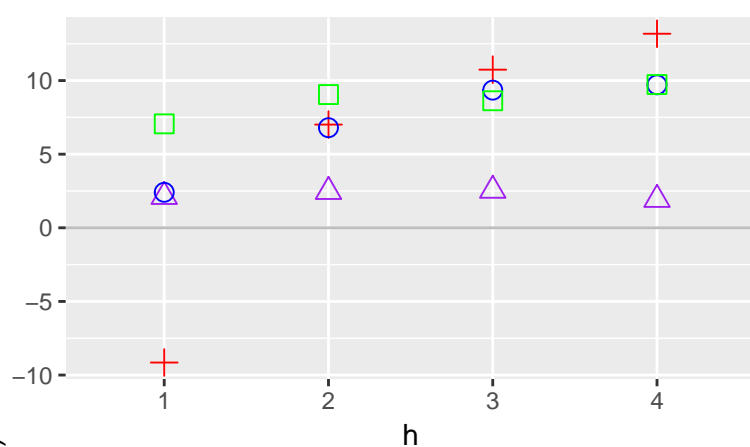


Expenditure

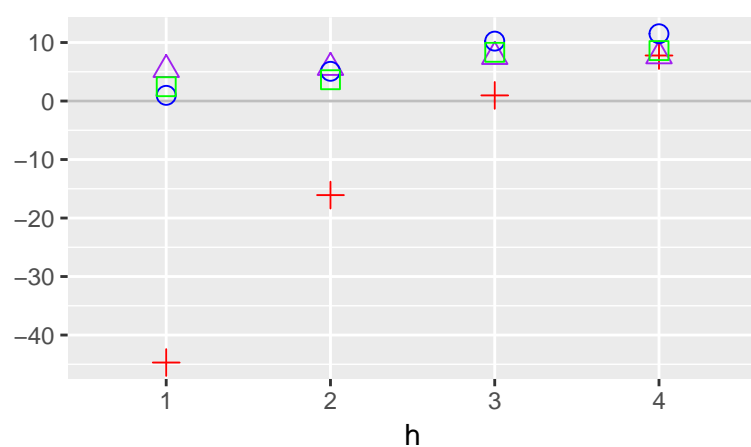
All levels



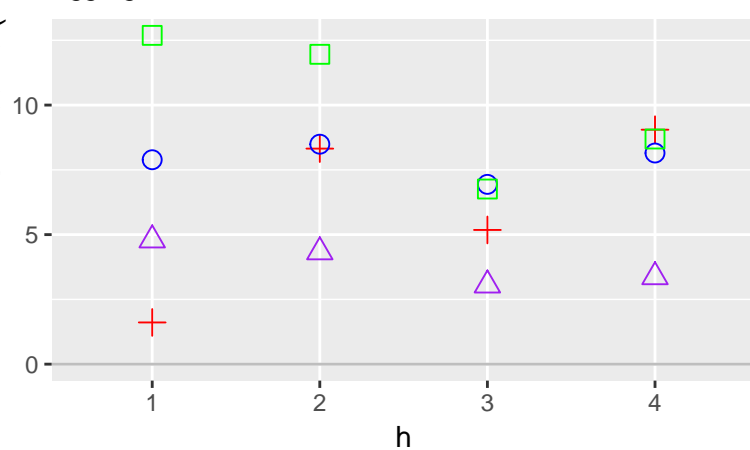
Top level



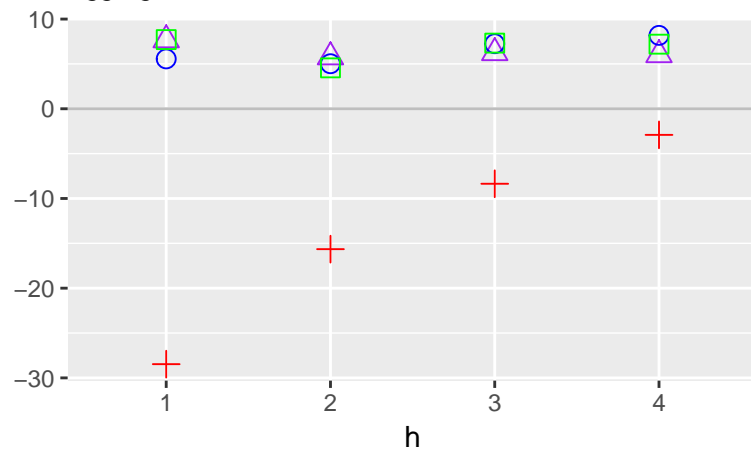
Top level



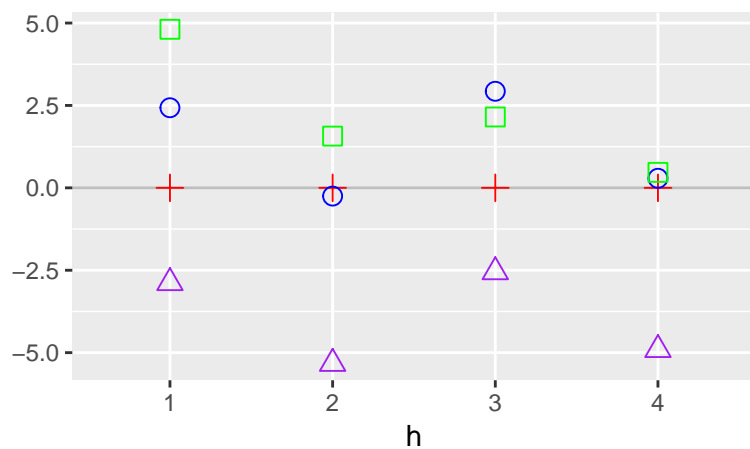
Aggregate levels



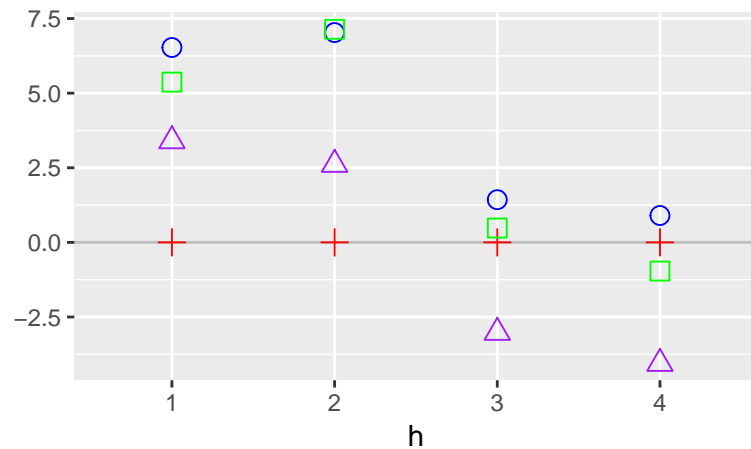
Aggregate levels



Bottom level



Bottom level



Method ■ MinT(Shrink) ○ WLS △ OLS + Bottom-up