

Entities:

1. User(UserID, Username, Password, role(admin, User))
2. Expense(ExpenseID, UserID, Category, Amount, Date, Tag, Description, Payment_Method)
3. Category(CategoryID, Name)
4. PaymentMethod(PaymentMethodID, Method)
5. Budget(BudgetID, Amount, UserID, Category, Month)

Note: Role is a multi-valued attribute (As taught in the E-R pdf given in announcements), where its attributes are given inside brackets.

Relationships:

1. User - Records - Expense
2. Expense - Expense Category - Category
3. Expense - ExpensePayment - PaymentMethod
4. User - SetsBudget - Budget
5. Budget - AppliesTo - Category

Key Constraints (Numbered respectively)

1. One to many
2. Many to One
3. Many to One
4. One to Many
5. Many to One