Changes made to Initial ERD-

1. The expenditure entity is removed from the diagram instead of merging it with department entity for better management and control of overall spending by dynamically generating the expenditure of the department based on order invoices.

2. Removed attribute DepartmentID from Requisition entity. Direct relationship between entities Department and Requisition is not necessary because, as per the flow manager generates requisitions and every manager is associated with one department thus maintaining a proper functionality flow in the organisation.