1. Each department has many employees.

Each employee belongs to one department only.

1. Each expense report is submitted by one employee only.

An employee submits zero or more expense report.

1. Each expense report contains one or more expense items.

Each expense item may be included zero or more in a expense report.

1. Each expense item belongs to one category only.

Each category contains many expense items.

1. Each department has one manager.

Each manager has one and only one department.