List of Errors:

1. The cardinality of the 'IncomeOf' relationship near 'Payment' should be (1, 1).
2. Account needs to be strong entity because the accounts already existed before the expense and payments.
3. Expense needs to be weak entity type, as the expense will be only be generated if the vehicle entity already exists.
4. IncomeOf doesn't need to be identifying relationship.
5. ExpenseOf doesn't need to be identifying relationship.

Revised ERD: