Solution:

| | Type of expenditure | |
|-------------|---------------------|----------|
| Transaction | Capital Expenditure | Expenses |
| 1 | - | Yes |
| 2 | Yes | - |
| 3 | - | Yes |
| 4 | - | Yes |
| 5 | Yes | - |
| 6 | Yes | - |
| 7 | - | Yes |