Average monthly income of OMR 5,400: This represents operating cash inflow and should be classified as cash flows from operating activities in the statement of cash flows.v. Monthly payment of OMR 300 for the leased boat: This represents a cash outflow for operating activities. Lease payments are considered operating expenses and should be classified as cash flows from operating activities.ii.

Excess money of OMR 11,000 invested in short-term highly liquid investment: This represents a cash .outflow for investing activities.iii