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**Profit and Loss Appropriation Account
For the year ended 31st March, 2019**

Debit		Credit	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Interest on Partners' Capital	1,08,000	By Profit & Loss A/C (Net Profit)	2,53,000
To Profit transferred to		By Interest on Drawings	8,000
Yadu Capital A/c 1,53,000 X 4/10=61,200			
Vidu Capital A/c 1,53,000 X 3/10=45,900			
Radhu Capital A/c 1,53,000 X 3/10=45,900	1,53,000		
Total	2,61,000	Total	2,61,000

1) Interest on Partners Capital

Yadu 9,00,000 X 6% = Rs. 54,000

Vidu 5,00,000 X 6% = Rs. 30,000

Radhu 4,00,000 X 6% = Rs. 24,000 (Total 54,000 + 30,000 + 24,000 = 1,08,000)

2) Interest on Partners Drawings

Yadu = $80,000 \times 8\% \times \frac{6}{12}$ = Rs. 3,200

Vidu = $70,000 \times 8\% \times \frac{6}{12}$ = Rs. 2,800

Radhu = $50,000 \times 8\% \times \frac{6}{12}$ = Rs. 2,000 (Total 3,200 + 2,800 + 2,000 = 8,000)