

Solution-39

$$\text{Interest on Drawings} = \text{Total Drawings} \times \text{Rate} \times \frac{\text{Average Period}}{2}$$

$$\begin{aligned} \text{Interest on Drawings} &= (9,000 \times 4) \times 6\% \times \frac{(3 + 0)}{2} \times \frac{1}{4} \\ &= ₹ 810 \end{aligned}$$

