The following particular are extracted from the books of Sumon traders relating to year ended December 31, 2024.

Trial Balance
31.12.2024

Cash	4,00,000	
Accounts Receivable	2,20,000	
Prepaid Insurance	1,80,000	
Supplies on hand	1,20,000	
Salaries Expense	4,80,000	
Office Equipment	4,00,000	
Accumulated Depreciation- Office Equipment		40,000
Accounts Payable		60,000
Capital		8,00,000
Drawing	1,60,000	
Service Revenue		14,00,000
Advertising Expense	80,000	
Rent Expense	1,80,000	
Miscellaneous Expense	80,000	
	23,00,000	23,00,000

Additional Information:

(1) The balance in the prepaid insurance account represents the best of five years policy from 1st January,2024 through December 31, 2028.

(2)Salaries payable is Tk. 20,000.
(3) Depreciation on the office equipment Tk. 30,000 for the year.
(4) Supplies on hand on 31st December 2024 Tk. 30,000.

Required:
prepare work sheet.