

Transactional Data Migration Strategy – FICO

Annexure to No : BSNL/ERP/FICO/RoP/2013-14 Dated 07.07.2013

Overview:

This document explains the requirements of data of FICO module for the purpose of GOING LIVE in ERP-SAP. The requirements below are summaries as per GL codes currently in use in BSNL. It is to be clearly understood that in respect of every balance in GL codes pertaining to Balance sheet in Trial Balance, all BSNL locations are required to prepare and keep ready **line item** wise details.

As far as BSNL is concerned schedule 105 to 122 and 197 to 199 are Balance sheet schedules.

Please note: All Circles shall start preparing schedules for Trial balance of current month itself without waiting for declaration of cut-off and GO-LIVE dates. These schedules can then be updated on monthly basis for ease at the time of GO-LIVE.

Standard practice for migration from legacy to ERP

The first step shall be declaration of GO-LIVE date and cut off date. The Cut off date is typically 6 to 7 days prior to GO-LIVE. The period between two dates is called as Black out period. BSNL unit going live has to close the books of accounts on cut off date. GO-LIVE date is normally beginning of the calendar month. In BSNL these dates shall be intimated to each BSNL unit separately. The scope of this document is to convey the data requirements to accounts wing so that they can start preparing data without waiting for the last moment.

The Finance Module (FI) of SAP is integrated with different modules (like Material Management (MM), Sales & Distribution (S & D), Project Systems (PS), Plant Maintenance (PM), HCM(Human Capital Management), Real Estate Management (REM)) in big way. Apart from Trial Balance point of view finance wing shall be required to perform various other tasks and collect and provide information to other modules. These task and requirements shall be conveyed by other modules of SAP.

1. Fixed Assets

The assets data shall be prepared with details of **each line item** in fixed asset register as on GO-LIVE date. The assets data required for migration is related to schedule 105,106,107,108,109,110,189,190 & 191. It is basically fixed asset register only. The fixed assets register figures must be in conformity with Legacy Trial balance that will be migrated to SAP. The accounting of assets shall be updated in respect of capitalization and depreciation in Trial Balance before GO-LIVE.

For e.g. if Circle is going live on 1st March-2013.

It has to be ensured that CWIP balance in books as on 28th February 2013 does not contain any completed estimates.

Further depreciation shall be calculated and charged in Trial balance of February-2013 itself from 01-04-2012 to 28-02-2013 based on No of Days i.e. 334 days out of 365 days.

It should also be noted that in the event of cutoff date being 1st May 2013, depreciation should be charged for period 01-04-2013 to 30-04-2013 i.e. 30 days out of 365 days.

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Further in order to comply with IFRS requirements componentization of fixed assets is required to be done. For this the circles are required to maintain against each item of fixed assets in fixed asset register, its class, sub class & component. All circles can start the work of updating their fixed asset register in this regard without waiting for communication of SAP GO LIVE date for their circle from Corporate Office.

In case of Capital Work in Progress (called as Asset under construction – AUC in SAP), each detailed estimate shall be created as a separate asset in SAP and similar to the procedure specified above, balances shall be migrated. The migration of CWIP details will be done by Project Systems (PS) module. Finance side has to ensure that migration done by PS module is in conformity with Trial Balance schedule no 114,115 & 116.

2. Debtors

In SAP billing of services will be done only for Franchisees, REM, VSAT (if required), Telecom Factories & Training centers, retail sale of prepaid items and other such services for which standard billing package is not available.

The billing of main BSNL services such as landline, mobile, FTTH, Leased Lines, etc shall be done in respective billing software such as CDR, Kenan Fx, Tvarit, DOTSOFT etc. Therefore in these cases customer master and individual line item wise details in respect of each customer shall not be maintained in SAP. For accounting purpose there shall be interface/batch data transfer between SAP and billing software. However, Circles shall ensure that on cut over date balances in GL of Trial Balance related to Debtors, service tax recoverable, Subscriber deposits, Interest accrued on deposits, Income received in advance, Revenue accrued, service tax payable etc are duly tallied with balances as per respective billing software. In these cases the entire balances of legacy GL codes shall be migrated to SAP in which similar one to one GL has been created for the purpose.

Migration of debtors related data where billing shall be done by SAP

The circles going live shall ensure that customer master data shall be properly prepared and kept ready in respect of services to be billed by SAP.

The transaction data in respect of customer balances, for which billing shall be done from SAP, shall be maintained in two formats for Pre POT rules debtors outstanding and Post POT rules debtors. These should tally with debtors, service tax recoverable, service tax payable GLs etc as per trial balance figures.

The transaction data of special GL balances (Deposit from customers – SAP) shall be maintained in special GL transactional data Format.

The invoice number and date must be available for migration of balances of debtors and related service tax for all services to be billed from SAP.

3. Cash & Bank balance

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In case of Circles going live no transaction relating to operations shall be made during the black out period. The salary for the month shall be processed and cheques shall be issued (to banks) before black out period. The Operation Bank account BRS shall be prepared and kept ready on the basis of book balance and bank statement balance as on cut over date. Line wise details of all pending items like cheques issued but not presented for payments, excess debit and credit ,amount held under sweep account, shall be kept ready in BRS with SSA (for Basic and CMTS).

In case of Circles going live, collection bank account BRS shall be prepared and kept ready on the basis of book balance and bank statement balance as on cut over date. Line wise details of all pending items like cheques deposited but not cleared by bank (both challan wise details and cheque wise details to be kept ready), excess debit and credit, shall be kept ready in BRS with SSA. However collection bank book shall be operated in black out period also. The entries of bank book in black out period shall be handled after migration of all data for which separate strategy will be provided.

The actual Cash balance for all Cash journals would be manually entered using a special Business transaction for data migration in the Cash journal.

4. Vendors (including employees)

In case of vendors (including employees and retired employees) the requirements from Circles is in two steps.

Preparation of vendor master

Vendor Master Data is the most crucial and important one. In SAP (from BSNL perspective), vendors have been classified under following important heads for which Master data has to be created:

1. **Domestic Vendors:** All vendors with whom the unit is having business dealing at present and to whom any amount is payable by BSNL as on GO-LIVE date (e.g Rent, Electricity, Diesel, Water supply bodies, Housekeeping, Security, etc). Also master data has to be created in respect of all vendors to whom EMD/SD is refundable as per Books of accounts. {All details like name, complete address, contact number, PAN, Bank details are to be captured}
2. **Foreign Vendors:** All vendors not having any address in India and to whom payment is to be made in foreign currency. {All details like name, complete address, contact number, tax registration details, Bank details are to be captured}
3. **Existing Employees:** All employees who are in service on the cutoff date will be created as vendors in SAP. In case of existing employees, bank Particulars like IFSC code, Bank account number, account holder's name, account type (savings/current) are mandatory fields without which salary cannot be disbursed. IFSC codes of salary account of the employees may be updated in HRMS, if the same have not been already done as employees master data will be extracted from HRMS.
4. **Retired Employees:** All retired employees to whom bills are paid by unit will be created as vendors. In case of retired employees, HRMS number has to be mandatorily captured, if HRMS is not there then date of appointment; date of retirement has to be captured.

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5. **HR Third Party** : All HR third parties to whom BSNL is making payment after recovery from salary e.g. the amount is being recovered from salary on account of Loans from bank, all such bank branches to whom cheques are issued shall be created as vendors. Similarly all societies/unions/LIC office etc to whom payment is made after recovery from salary will be created as vendors. {All details like name, complete address, contact number, PAN, Bank details are to be captured}
6. **Hospital Vendors** : All empanelled Hospitals will fall under this category. {All details like name, complete address, contact number, PAN, Bank details are to be captured}
7. **Telecom Operators** : All other telecom operators with whom BSNL is having IUC dealings will be created as vendors. {All details like name, complete address, contact number, PAN, Bank details are to be captured}

In nut shell vendor master shall be prepared in respect of every person to whom payment is to be made by BSNL.

Note : No Vendor will be created for making TDS (on salaries/contractors/Profession, etc) /Profession Tax/EPF/Sales Tax etc. payment as they will be paid through GL in SAP.

Preparation of line item schedule for vendors (including employees) Schedule-119

For the purpose of GO-LIVE the circles are required to prepare vendor wise line item wise details of all GL codes in Schedule 119 pertaining to individual or parties for whom balances are there in Trial Balances as on GO-LIVE date. The transaction data shall tally with concerned GL balance in trial balance. It should be ensured that vendor master have been created for all such vendors having open items.

For e.g. in case of **GL 1190101, 1190102, 1190199, 1196501, 1196502 (Sundry creditor's supplier, contractors, others)** the details have to be prepared for all **vendors open items**. The original date of invoice booking and invoice number must be available for migration.

{The data should cover the following GL (List is illustrative and not exhaustive)

1190101, 1190102, 1190104, 1190105, 1190106, 1190199, 1190201 to 1190212, 1190299, 1191901 to 1191907, 1191999, 1192000, 1192100, 1192201, 1192202, 1192203, 1192204, 1192900, 1193301 to 1193306, 1193401, 1193600, 1193800, 1193901 to 1193908, 1194101, 1194102, 1194199 and corresponding GL of CMTS as well}

In case of EMD, SD, Advances to vendor (GL 1191400, 1191501 to 1191506 1180301, 1180302, 1180401, 1180402, 1196504, 1196505) the vendor special GL indicator balances have to be captured separately. The original date of receiving / giving EMD/SD/Advance must be available for migration.

Sl No	Particulars	Special Indicator SAP	GL in Legacy GL
01	Sec Deposit with BSNL - Up to 3yr old	H	1191500

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02	EMD Deposit with BSNL - Up to 3yr old	G	1191400
03	Sec Deposit with BSNL - More than 3yr old	8	1196505
04	EMD Deposit with BSNL - More than 3yr old	9	1196504
05	Vendor open item - More than 3 yr old	7	1196501/ 1196501
06	Vendor Open Item	No Sp. GL	Other Payable GLs

GLs of employees loans and advances *: The balances in GL on cutoff date pertaining to staff loans and advances operated through HRMS package (HBA, Computer Advance, Scooter Advance, Car Advance, Festival Advance, Cycle Advance, etc) should tally with respective schedules of loans and advances in HRMS package. They shall be imported directly from HRMS package for migration.

In respect of other advances such as temporary advance (1180700), imprest (1180800), TA advances on tour, transfer, LTC advance, Medical advance Pay advance on transfer, Legal Advance, Pay advance to non executive, Advance for GSLI etc circles shall maintain the details of balances in excel sheet with following details.

Date	Amount	Employee HRMS no.
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*Although the vendor advances, staff loan and advances are in schedule 118, from SAP perspective each employee is vendor and these loans and advances are special GL indicator transactions. Therefore they have been covered in this part.

In case of following GLs, the Data is to be prepared in following format

EPF payable 1190500: Month wise amount payable.

Salary payable 1190700: Employee Name, HRMS No, Amount, Month & year

Wages payable 1190800: Employee Name, HRMS no, Amount, Month & year

Bills payable to employees and excess payment recoverable from staff GL 1190900 and 1181000: Employee, Name, HRMS No, Amount, Month & year, Nature of bill

Bonus payable 1191000: Employee Name, HRMS No, Amount, Month

GL codes of service tax payable:

In circles, it has to be ensured that service wise balances in service tax recoverable and service tax payable are duly reconciled. In the Trial balance of cutoff date, balance in service tax payable shall be in excess of service tax recoverable for an amount representing service tax payable, if any, for the month. This shall be paid before 5th / 6th of next month. This amount has to be checked and certified as this will be migrated to separate GL.

The balances in service tax in TB shall be divided into two parts

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- 1) Service Tax payable for services for which billing is not in SAP but in respective billing module. In this case, only the balances shall be migrated.
- 2) Service Tax payable for services for which billing is in SAP. As explained above the service tax recoverable and payable details shall be maintained invoice wise and party wise in the excel format and migration shall be done on the basis of these details.

GL codes for other statutory dues such as income tax payable/entertainment tax/Sales tax payable:

These GL should be reconciled and as on cut over date shall contain only amount recovered in the previous month and payable in next month. If outstanding balance under these GLs contains more than one month then the details of month-wise balance duly reconciled with Trial Balance for migration should be provided.

GL codes for Claims payable/ recoverable from DOT:

In respect of these GL duly tallied information shall be maintained in following format:

For Staff related GL:

Month wise amount recoverable/ payable for each GL has to be provided duly tallied with trial balance. Further for these amounts items schedules must be available in respective SSAs.

For GL other than Staff:

For these GLs line item wise details along with nature must be prepared. Further for these line items schedules must be available in respective SSAs.

GL code for time barred cheques (1190103 & 1196503):

In respect of these GLs, duly tallied information shall be maintained in following format.

<i>Cheque no</i>	<i>Cheque Date</i>	<i>Name of the party</i>	<i>Amount</i>	<i>Date of reversal (If possible)</i>
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GL codes for Refund due to subscribers (1193000):

In respect of this GL, duly tallied information shall be maintained in following format:

<i>Name of party</i>	<i>Subscriber no</i>	<i>Sanction no</i>	<i>sanction date</i>	<i>amount</i>
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5. Electricity master and Generator master

The master data has to be created for each and every main electricity meter for which connection has been taken from electricity board and payment is being made to them and for all generators as well.

6. Inventory

In case inventory is maintained and accounted through IMS package

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Physical verification of inventory shall be done on first day of black out period in Circles going live and all differences noticed in physical verification shall be duly settled and accounted for in Trial Balance. It has to be ensured that the closing balances in inventory schedule 117 (except decommissioned asset balance) in trial balance in each GL code shall be fully reconciled with Price store ledgers. The quantity and value of material shall be imported directly from IMS package.

Apart from this, it has to be ensured that each category of inventory balance (based on valuation class in SAP) should be matched with legacy inventory balance.

In case inventory is not maintained and accounted through IMS package

Physical verification of inventory shall be done on first day of black out period in Circles going live and all differences noticed in physical verification shall be duly settled and accounted for in Trial Balance. It has to be ensured that the closing balances in inventory schedule 117 in trial balance in each GL code shall be fully reconciled with Price store ledgers maintained manually.

All liabilities of materials/services received up to blackout period shall be created in Trial balance of the month itself without fail by crediting concerned vendors/BSNL units etc. The liabilities for services availed up to the last of the month shall be created in cut off Trial Balance date.

7. Current assets loans and advances

The data requirements for GLs are as follows

TDS deducted by parties (1130402, 1130403):

The information shall be required in following format:

Name of the Party Invoice no of BSNL Amount

Prepaid Expenses (1130601, 1130602, 1130603, 1130604, 1130699):

The information shall be required in following format:

Nature of Expenditure Remaining period of prepaid in months Amount

Claims recoverable from other (GL 1130801 to 1130899):

The information shall be required in following format:

Party Name Nature of claim Period of claim Amount Claim no

Cenvat credit (GL 1131501 to 1131516):

The information shall be required in following format:

Party Name invoice no nature of credit period of availment amount

Only balance information is required. It should be ensured that input service tax credit contains only the paid invoices. Further bifurcation of cenvat credit on capital goods, Education cess and

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higher education cess on excise duty credit is required regarding credit to be availed in current year and next year.

Attachment of bank account (GL 1131601): The information shall be required in following format:

Bank Name Date of attachment Reason Amount

8. Provisions

Only balances are required except for provision for de-commissioned assets, obsolete inventory and CWIP (GL Code 1200130, 1200131, 1200132). In case of these GLs, detailed must be maintained in excel sheets in following format.

Item concerned against which provision has been made	Provision amount
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9. Remittances.

The same circle remittances to be made compulsorily “Zero” in Trial Balance at the cutoff date. In case of “Remittances with other circles” the following steps are to be taken:

1. All remittance transactions incorporated in trial balance of cut over date shall be duly tallied with IBTMS package.
2. Duly tallied line item wise schedules of progressives debit and credits in each GL code of Schedule 199 related to Inter circle remittances as per Trial Balance shall be taken from IBTMS package in excel format and kept ready for migration.

10. Details required for “Others”

For all legacy GL accounts in current assets and current liabilities schedule with nomenclature as “others” Circle shall maintain line item wise details of the parties, particulars of claims, date of claim.

10. General instructions (MOST IMPORTANT).

All BSNL locations shall start preparing schedules for Trial balance of current month itself without waiting for declaration of cut-off and GO-LIVE dates. These schedules can then be updated on monthly basis for ease at the time of GO-LIVE.

Note: In case any circle is having any balance in GL not covered in this circular the requirement of information regarding that balance may be called from BSNL Finance Core team working at ERP Development center ALTTC Ghaziabad. The contact details of the core team members are given below. Further the requirements discussed above are applicable to corresponding GL of CMTS as well.

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FICO CORE TEAM MEMBERS

Sl. No.	FICO Core team Member	Module	Mobile Number	Email id
1.	Shri Sanjay Chhabra	General Ledger, Migration of Trial Balance to SAP, Remittance	9412783027	sanjay2032@yahoo.com
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3.	Shri M. Ilyas Rai	Material Management(MM), Budget(CAPEX & OPEX), CWIP, Cost Centres	9415570500	ilyasrai@gmail.com
4.	Shri Bhaskar Mallick	Assets, CWIP, Budget(CAPEX)	7588621360	mallickbhaskar65@gmail.com
5.	Shri Praveen Kumar	Assets, CWIP, Taxation	9452901008	pkbsnl@gmail.com
6.	Shri Rakesh Dawar	Customers/Revenue/ Vendor Master data	9412220360	rakesh.dawar@gmail.com
7.	Shri Sanatan Parida	Customers/Revenue	9412222993	sanatanerp@gmail.com
8.	Shri Shirish Deshpande	Accounts Payable (Vendor Master data, Vendor Invoices), Electricity	9412220036	shirish198@gmail.com
9.	Shri Madhusudanan	Accounts Payable (Vendor Invoices), Electricity, Fuel	9412716265	madhusudananfico@gmail.com
10.	Ms. Manju Kumari	Temporary Advance/ Imprest, Electricity, Fuel	9868104440	manju4u99@gmail.com
11.	Shri Ankur Jain	Cash, Bank and Vendor Master data	9412220039	ankurjain1811@gmail.com
12.	Shri Jagdish K. Saraf	Cash, Bank and Taxation	9868267755	jksdel@gmail.com

Issues observed during GO-LIVE of POC Locations

(The points given below in three columns do not necessarily have a one-to-one correspondence with the points given in column 1, but it is expected that finance functionaries will be able to understand & appreciate the issues involved)

A. CWIP

1	2	3
Issue/Risk	Impact	Resolution/Mitigation
CWIP Data not reconciled with open projects / estimates.	Data cannot be uploaded in SAP.	All Project / Estimate details to be dug out and matched against CWIP figures in trial balance in advance
Un-reconciled CWIP balances	Asset will not get proper value if CWIP could not be matched with open projects.	Completed estimates have to be closed as per norms as these estimates will not be migrated
	Extended Black out period	Estimates will be migrated as per the budget authorized for Line of business & the components by BSNL HQ. Estimate prepared against the item for which no budget has been provided for eg., Building or Computer or NGN but Circles has authorized SSAs for creating estimate will not be migrated and have to be closed.

B. Assets

Issue/Risk	Impact	Resolution/Mitigation
Asset Data not reconciled with GL codes:	Data cannot be uploaded in SAP	All Asset to be dug out and reconciled against trial balance figures – class, component, GL wise in advance
Non-assets included	Un-reconciled Asset Register	
Assets line items not maintained with details	Wrong calculation of depreciation	Retired / decommissioned assets to be accounted for prior to cutover
Decommissioning not taken care of	Extended Black out period	Capitalization of assets – squaring of ATD / ATC to be completed prior to cutover
Capitalization date not updated in register		Asset register should be reviewed and wherever capitalization date is missing it should be updated.
Wrong posting of Depreciation		All the fields like description, quantity, unit, locations etc. should be updated in Asset Register.
Asset Class / component not proper		Asset register should be tallied with TB Balance GL wise. If the actual asset is electrical but booking is made in A & P or actual item is A & P but booking has been made in other class like Cable, Computer etc. then it should be reviewed and wherever reclassification/adjustment is required should be done in legacy trial balance and corresponding depreciation adjustment required should also be done in legacy Trial Balance.

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C. Vendor Master Data

Issue/Risk	Impact	Resolution/Mitigation
Vendor Details not available: Address PAN Bank Details	Unidentified Vendors Payment automation hindered – NEFT / RTGS Un-reconciled vendors payables Higher tax rate (TDS for not providing PAN). Extended Black out period	Distribute Data collection forms to collect data at the point of vendor interactions, say planning office or Cash office etc. Mandate forms to be collected for capturing Bank particulars. Make payments subject to submission of data – on lines of KYC of Banks.

D. EMD/SD details

Issue/Risk	Impact	Resolution/Mitigation
EMD / SD details not available (unidentified): EMD / SD outstanding for more than three years EMD / SD outstanding for less than three years	EMD / SD outstanding data cannot be uploaded in SAP In future cannot be refunded through SAP Un-reconciled EMD / SD May need to pay penalty if payment deadline will be missed Extended Black out period	All EMD / SD details to be dug out and matched against parties and trial balance figures

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E. Employee Details

Issue/Risk	Impact	Resolution/Mitigation
Employee Details not available:	Credit of Salary	All employees to verify & update their personal details in HRMS (wherever possible)
IFSC Code	Credit of reimbursements	
Bank account details not updated	Payment automation hindered – NEFT / RTGS	Data forms to collect data at the point of retired employee interactions / Unions
Details for Retired employees	Un-reconciled employee advances / payables	Encourage retired employees to provide data through BSNL Portal
Communication details	Higher tax rate (TDS for not providing PAN).	Make payments subject to submission of data – on lines of KYC of Banks
Wrong data pertaining to IT/ Arrear / Perks / Medical are fed in HRMS	Income Tax calculation would not tally with SAP	
Established processes in HRMS not being followed by units.	Wrong IT liability calculated	All employees to verify & update their personal IT
	Salary calculation would not reconcile	Standard process to be followed across BSNL in HRMS.

F. Employee Loan and Advances

Issue/Risk	Impact	Resolution/Mitigation
Schedule of Employee Loan & Advances do not reconcile with the Trial Balance:	Employee Loans and advances data cannot be uploaded in SAP	All employees Loans/Advances details needs to be dug out and reconciled against trial balance Figures
Employee / Loan type break-up does not match with G/L	Automatic Loan management is hampered	
Balance Outstanding does not have details / identifier	Un-reconciled employee Loans & Advances	Squaring of ATD / ATC to be completed prior to cutover
	Extended Black out period	

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G. Unreconciled Remittances

Issue/Risk	Impact	Resolution/Mitigation
Un-reconciled Remittance : Intra-circle remittances not paired and having balance. Balance will not be matching at different head of account (exp/cash/bank/asset/inventory/payable/receivable) Remittances not entered in IBTMS package	Data cannot be uploaded in SAP Un-reconciled data Extended Black out period	All intra-circle remittances should be paired at circle level. After pairing remittances, requisite heads of account will get the due credit /debit and the balance should be matched with TB IBTMS should be updated as remittance data will be taken from IBTMS. Intra Circle Remittance to be made Zero as on cutoff date

H. Inventory

Issue/Risk	Impact	Resolution/Mitigation
Un-reconciled Inventory Sancharsoft and other inventory management application inventory does not tally with TB Stock position is not reconciled store wise Non-usable inventory is not retired / scrapped	Data cannot be uploaded in SAP Un-reconciled data Extended Black out period	All Inventory to be dug out and reconciled against trial – GL wise in advance Requisite treatment should be done for inventory scrapped and the scrapped inventory balance should be matched with TB before cut-over. Retired / decommissioned assets to be taken into inventory (if the same is inventorised and removed from asset register) prior to cutover Physical inventory to be done and updated with trial prior to cutover