A company keeps track of employee records in a text file employees.txt.  
Each line contains:

employee\_id, name, department, salary

101, Ali Khan, IT, 55000

102, Sara Ahmed, HR, 42000

103, Bilal Hussain, Finance, 60000

104, Ayesha Noor, IT, 48000

105, Hamza Iqbal, HR, 75000

1. **Read** the file and properly handle any errors (e.g., file not found, malformed lines).
2. **Filter** only those employees who work in **IT or HR** departments and earn **more than 50,000**.
3. **Map** the filtered employees into a new structure containing only {employee\_id, name, salary}.
4. **Write** the result into a new file called filtered\_employees.txt.
5. Bonus twist: Ensure salaries are written in a formatted way (e.g., Rs. 55,000).