REVENU QUÉBEC

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GUIDE

TO PREPARING ELECTRONIC ACCOUNTING RECORDS

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CONTENTS

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INTRODUCTION

This guide is intended for any business operating in Québec that, under the *Tax Administration Act*, may be asked by Revenu Québec to provide its accounting records during an audit.

The guide will help businesses produce accounting records in an appropriate format. It describes how the required data must be presented in most common situations.

Businesses must be able to transmit their books and records electronically. The electronic files must be legible and allow us to follow a clear audit path.

IMPORTANT

Each accounting software program is different and some will require an electronic file preparation process that is specific to them.

Please read Part 1 of the guide carefully, as it will help you determine which type of accounting software your business uses, so that you may prepare your electronic files.

The audit process is described in IN-135-V, *Tax Audits*, available on our website at revenuquebec.ca, under **Online Services, Forms and Publications**.

NOTE

Refer to sections 1.0.1, 34, 34.1, 35, 38, 39, 61 and 69 of the *Tax Administration Act*, for information about the legal provisions pertaining to providing Revenu Québec with information and documents for audit purposes.

1 DETERMINING THE TYPE OF ACCOUNTING SOFTWARE USED

Before you prepare your business's electronic accounting books and records for an audit by Revenu Québec, you must determine which type of accounting software your business uses among the types listed below.

Once you have determined the type of accounting software your business uses, refer to the guide or the parts of this guide mentioned in the description of the type in order to duly prepare the electronic accounting books and records.

- **Commercial accounting software for which electronic files do not require any preparation**
  Refer to IN-425.1-V, *List of Accounting Software for Which Electronic Files Do Not Require any Preparation*.

- **Commercial accounting software for which electronic files do require special preparation**
  Electronic files produced by some accounting software require special preparation. The following guides are specific to a particular software program and provide file content specifications or the method of data recovery that the business must use:
  - *Preparation Guide for Acomba* (IN-425.A-V);
  - *Preparation Guide for AgExpert Analyst* (IN-425.B-V);
  - *Preparation Guide for Avantage (Progression, Expansion, Implication and Integration Versions for Windows)* [IN-425.C-V].

- **Standard electronic files**
  If the business's software is not included in the above types, see parts 2, 3 and 4 of this guide to prepare accounting records in standard electronic files.

2 STANDARD ELECTRONIC FILES

The tables below describe the principal standard electronic accounting records and the information required for an audit. However, we may ask that a business provide additional records in certain situations based on their sector of activity or their accounting software.

Files must contain all of a business's transactions.

2.1 Trial balance file

The trial balance file must include the data used to produce financial statements.

	Field name	Description
1	GLNo	General ledger account number, including sub-accounts, divisions, etc.
2	GLDesc	Description of the general ledger account
3	AccountType	Type of account, if available (asset, liability, results, etc.)
4	OpenBal	Balance at the start of the year in Canadian dollars
5	EndBal	Balance at the end of the year in Canadian dollars
6	DivBranch	Division or branch, if available
7	CostCentre	Cost or profit centre, if available
8	GroupCode	Financial statements grouping code, if available
9	GroupDesc	Description of the financial statements grouping code, if available

To view an image of a trial balance, click **TB**.

2.2 General ledger file

	Field name	Description
1	TransNo	Voucher number, batch number, entry number or any other information used to group all allocation lines of an accounting entry
2	PostingDate	Date of posting to the general ledger
3	Period	Accounting period (if the business uses accounting periods for posting accounting entries)
4	GLNo	General ledger account number, including sub-accounts, divisions, etc.
5	GLDesc	Description of the general ledger account
6	Amount	Amount in Canadian dollars (positive amount in the case of a debit and negative amount in the case of a credit)
7	AmountCur	Amount in original currency (required if the business makes transactions in foreign currencies)
8	CurCode	Original currency code (required if the business makes transactions in foreign currencies)

	Field name	Description
9	ExchRate	Exchange rate (required if the business makes transactions in foreign currencies)
10	SourceCode	Entry source code (for example, PJ for purchase journal, SJ for sales journal and APJ for accounts payable journal)
11	SourceCodeDesc	Description of the source code, if available
12	Reference	Reference to a voucher, batch or document
13	Comments	Description of or comment pertaining to the transaction
14	TaxCode	Tax code to provide information about the type of tax (for example, GST, QST, HST), if available
15	DivBranch	Division or branch, if available
16	CostCentre	Cost or profit centre, if available

To view an image of the general ledger file, click **GL**.

2.3 Purchase journal file

The business does not have to transmit a purchase journal file if details of the purchase transactions are entered in the general ledger and it is possible to enter information about the supplier and invoice (fields 3 through 12 below). Also, the entries must not be posted in the general ledger by batch.

	Field name	Description
1	LinkGL	Information (voucher number, batch number, etc.) used to link the purchase transaction with the general ledger entry, if available (this information is not necessary if it is identical to the TransNo field)
2	TransNo	Voucher number, entry number or any other information used to group all allocation lines of a purchase entry
3	SuppCode	Code of the supplier or person to whom the payment was made
4	SuppName	Name of the supplier or person to whom the payment was made
5	ProvState	Supplier’s province or state
6	Country	Supplier’s country
7	PostalCode	Supplier’s postal code (or ZIP code)
8	GSTNo	Supplier’s GST number, if available
9	QSTNo	Supplier’s QST number, if available
10	InvNo	Invoice or reference number for the payment
11	InvDate	Date of the invoice or reference for the payment
12	InvTot	Invoice total, if available
13	JournalDate	Date of journal entry
14	Period	Accounting period (if the business uses accounting periods for posting entries to the general ledger)
15	Comments	Description of the transaction, if available

	Field name	Description
16	TaxCode	Tax code (indicates the method of claiming the taxes paid or the rate of the rebate applicable to the taxes paid), if available
17	DivBranch	Division or branch, if available
18	CostCentre	Cost or profit centre, if available
	Breakdown of each purchase by general ledger account number	
19	GLNo	General ledger account number, including sub-accounts, divisions, etc.
20	GLDesc	Description of the general ledger account
21	Amount	Amount in Canadian dollars (positive amount in the case of a debit and negative amount in the case of a credit)
22	AmountCur	Amount in original currency (required if the business makes transactions in foreign currencies)
23	CurCode	Original currency code (required if the business makes transactions in foreign currencies)
24	ExchRate	Exchange rate (required if the business makes transactions in foreign currencies)

To view an image of the purchase journal file, click **Purchase**.

2.4 Sales file

2.4.1 Detailed sales journal

	Field name	Description
1	LinkGL	Information (voucher number, batch number, etc.) used to link the sale transaction with the general ledger entry, if available (this information is not necessary if it is identical to the InvNo field)
2	InvNo	Invoice number
3	InvDate	Invoice date
4	CustCode	Customer number or code
5	CustName	Name of customer
6	BillCity	Billing city
7	BillProv	Billing province or state
8	BillCountry	Billing country
9	BillPostalCode	Billing postal code
10	DelCity	Delivery city
11	DelProv	Delivery province or state
12	DelCountry	Delivery country
13	DelPostalCode	Delivery postal code
14	Period	Accounting period (if the business uses accounting periods for posting entries to the general ledger)

	Field name	Description
15	TaxCode	Tax code to provide information about the type of tax (for example, GST, QST, HST), if available
16	DivBranch	Division or branch, if available
17	CostCentre	Cost or profit centre, if available
	Breakdown of each sale by general ledger account number	
18	GLNo	General ledger account number, including sub-accounts, divisions, etc.
19	GLDesc	Description of the general ledger account
20	Amount	Amount in Canadian dollars (positive amount in the case of a debit and negative amount in the case of a credit)
21	AmountCur	Amount in original currency (required if the business makes transactions in foreign currencies)
22	CurCode	Original currency code (required if the business makes transactions in foreign currencies)
23	ExchRate	Exchange rate (required if the business makes transactions in foreign currencies)

2.4.2 Sales journal by product

The sales journal by product file is required if the business supplies zero-rated or exempt goods or services.

	Field name	Description
1	LinkGL	Information (voucher number, batch number, etc.) used to link the sale transaction with the general ledger entry, if available (this information is not necessary if it is identical to the InvNo field)
2	InvNo	Invoice number
3	InvDate	Invoice date
4	Period	Accounting period (if the business uses accounting periods for posting entries to the general ledger)
5	CustCode	Customer code or number
6	CustName	Name of client
7	BillCity	Billing city
8	BillProv	Billing province or state
9	BillCountry	Billing country
10	BillPostalCode	Billing postal code
11	DelCity	Delivery city
12	DelProv	Delivery province or state
13	DelCountry	Delivery country
14	DelPostalCode	Delivery postal code
15	ProdCode	Product or service code
16	ProdDesc	Description of product or service
17	TaxStatus	Tax status of product or service

	Field name	Description
18	UnitPrice	Unit price of product or service
19	Quantity	Quantity sold
20*	SalesB4Tax	Total amount of sales before taxes in Canadian dollars
21*	GST	Total GST collected in Canadian dollars
22*	HST	Total HST collected in Canadian dollars
23*	QST	Total QST collected in Canadian dollars
24*	PST	Other provincial tax collected in Canadian dollars
25*	PSTCode	Code of the other provincial tax collected
26*	InvTotal	Total amount on the invoice in Canadian dollars

To view an image of the detailed sales journals, click **DSJ**.
To view an image of the sales journal by product, click **SJP**.

* If the business makes sales in a foreign currency, you must enter the amounts in Canadian dollars and in the foreign currency. You must also add the currency code and the Canadian dollar exchange rate.

3 ELECTRONIC FILE VALIDATION

Before you transmit your files, you must make sure that the information in them corresponds to the data in the business's accounting software. You must also make sure that the information is in a format that ensures an audit path. To do so, answer the questions below.

Record	Question	
Trial balance	Is the trial balance nil?	☐
General ledger	Is the balance in the general ledger nil?	☐
	For each account, is the variation in the trial balance (ending balance minus opening balance) the same as the variation in the general ledger (total of the amounts for the period)?	☐
	Is the balance of the entries included in the entry number (TransNo) nil?	☐
Purchase journal	For each account, do the amounts entered in the journal correspond to the amounts entered in the general ledger?	☐
Sales journal	For each account, do the amounts entered in the journal correspond to the amounts entered in the general ledger?	☐

To view the image of the reconciliation of the general ledger, click **RGL**.

To view the image of the reconciliation of the purchase journal, click **RPJ**.

To view the image of the reconciliation of the sales journal, click **RSJ**.

4 ELECTRONIC FILE FORMATS THAT CAN BE PROCESSED BY REVENU QUÉBEC

The most common file formats that we are able to process are:

- text files (ANSI-encoded ASCII files) with delimiters for which:
  - the name of the fields must appear on the first line of the file,
  - the text format file (commonly known as CSV, TXT or DEL file) must contain delimiters,
  - delimiters must not be mixed up with any character that can be included in a text field (suggested delimiters are the tab (tab key), the vertical bar (|) or the semi-colon (;) if quotation marks are used to identify text fields),
  - text files must be formatted as database files, meaning that they must consist of rows (records) and columns (fields);
- **Dbase files (.dbf)**;
- **Access files (.mdb)**; and
- **Excel files, 2007 or later (.xlsx)** for which:
  - the name of the fields must appear on the first line of the files and the files must be formatted as database files, meaning that they must consist of rows (records) and columns (fields).

APPENDIX 1 – ACCOUNTING RECORDS CONVERTED TO STANDARD ELECTRONIC FILES

TB Standard electronic trial balance file

This table is related to section **2.1** of this guide.

GLNo	GLDesc	AccountType	OpenBal	EndBal	DivBranch	CostCentre	GroupCode	GroupCodeDesc
1100	Cash	Short term asset	2,000.50	3,200.25				
1200	Accounts receivable	Short term asset	25,200.25	36,582.85				
1210	GST receivable	Short term asset	15,100.00	14,250.50				
1220	QST receivable	Short term asset	18,650.90	17,620.25				
1500	Building	Long term asset	125,000.00	125,000.00				
2100	Accounts payable	Short term liability	–15,650.25	–14,950.30				
2115	GST payable	Short term liability	–52,890.20	–58,210.25				
2120	QST payable	Short term liability	–58,620.10	–64,652.20				
2500	Bank loan	Long term liability	120,000.00	115,000.00				
3000	Sales	Revenues	0.00	–525,000.00				
4000	Cost of sales	Expenses	0.00	310,000.00				

GL Standard electronic general ledger file

This table is related to section **2.2** of this guide.

TransNo[1]	Posting Date	Period	GLNo	GLDesc	Amount	AmountCur	CurCode	ExchRate	SourceCode	SourceCodeDesc	Reference	Comments	TaxCode	DivBranch	CostCentre
10	2013-01-01	2013-01	2200	Accounts payable	–1,149.75				PJ	Purchases	123456	Expenses entry		QC	PROD
10	2013-01-01	2013-01	1500	GST receivable	50.00				PJ	Purchases	123456	Expenses entry	GSTQST	QC	PROD
10	2013-01-01	2013-01	1510	QST receivable	99.75				PJ	Purchases	123456	Expenses entry	GSTQST	QC	PROD
10	2013-01-01	2013-01	5000	Purchases	1,000.00				PJ	Purchases	123456	Expenses entry		QC	PROD

IMPORTANT

The purchase journal file is not necessary if:

- particulars of the purchase transactions are:
  - included in the general ledger,
  - are not entered by batch, and
- information about the supplier and the invoice can be added to the general ledger.

The fields to be added to the general ledger are highlighted in grey in the table for the purchase journal on the next page.

Required if the business uses accounting periods

Required if the business carried out transactions in foreign currency

Required if the information is available in the business's accounting software

1 A voucher number, a batch number, an entry number or any other information used to group all allocation lines of an accounting entry can be entered in the TransNo field.

PURCHASE Standard electronic purchase journal file

This table is related to section **2.3** of this guide.

LinkGL[1]	TransNo[2]	SuppCode	SuppName	ProvState	Country	PostalCode	GSTNo	QSTNo	InvNo	InvDate	InvTot	JournalDate	Period	Comments	TaxCode	DivBranch	CostCentre	GLNo	GLDesc	Amount	AmountCur	CurCode	ExchRate
10	10	123456	ABC Inc.	QC	Can	H1H 1H1	999 999 999 RT001	999 999 999 TQ001	123456	2013-01-01	1,149.75	2013-01-10	2013-01	Entréé de payable	GSTQST	QC	PROD	2200	Accounts payable	–1,149.75			
10	10	123456	ABC Inc.	QC	Can	H1H 1H1	999 999 999 RT001	999 999 999 TQ001	123456	2013-01-01	1,149.75	2013-01-10	2013-01	Entréé de payable	GSTQST	QC	PROD	1500	GST receivable	50.00			
10	10	123456	ABC Inc.	QC	Can	H1H 1H1	999 999 999 RT001	999 999 999 TQ001	123456	2013-01-01	1,149.75	2013-01-10	2013-01	Entréé de payable	GSTQST	QC	PROD	1510	QST receivable	99.75			
10	10	123456	ABC Inc.	QC	Can	H1H 1H1	999 999 999 RT001	999 999 999 TQ001	123456	2013-01-01	1,149.75	2013-01-10	2013-01	Entréé de payable	GSTQST	QC	PROD	5000	Purchases	1,000.00			

DSJ Standard electronic detailed sales journal file

This table is related to section **2.4.1** of this guide.

LinkGL[3]	InvNo	InvDate	CustCode	CustName	BillCity	BillProv	BillCountry	BillPostalCode	DelCity	DelProv	DelCountry	DelPostalCode	Period	TaxCode	DivBranch	CostCentre	GLNo	GLDesc	Amount	AmountCur	CurCode	ExchRate
10	123456	2013-01-01	123456	B-A Group Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	2013-01	GSTQST	QC	PROD	1100	Customers	14,406.37			
10	123456	2013-01-01	123456	B-A Group Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	2013-01	GSTQST	QC	PROD	2210	QST payable	–1,249.87			
10	123456	2013-01-01	123456	B-A Group Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	2013-01	GSTQST	QC	PROD	2200	GST payable	–626.50			
10	123456	2013-01-01	123456	B-A Group Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	2013-01	GSTQST	QC	PROD	4100	Sales of finished products	–12,530.00			

Sales by invoice report (may replace the detailed sales journal)

The report below can be accepted if the business's accounting software does not compile the details of each invoice.

Sales by invoice report

LinkGL[3]	InvNo	InvDate	CustCode	CustName	BillCity	BillProv	BillCountry	BillPostalCode	DelCity	DelProv	DelCountry	DelPostalCode	Period	TaxCode	DivBranch	CostCentre	SalesB4Tax	GST	HST	QST	PST	PSTCode	InvTot
10	123456	2013-01-01	123456	B-A Group Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	2013-01	GSTQST	QC	PROD	12,530.00	626.50		1,249.87			14,406.37
10	123457	2013-01-01	234567	ABC Corporation	Laval	QC	Canada	H1H 1H1	Laval	QC	Canada	H1H 1H1	2013-01	GSTQST	QC	PROD	17,250.00	862.50		1,720.69			19,833.19
10	123458	2013-01-01	345678	DEF and Sons Inc.	Longueuil	QC	Canada	H2H 2H2	Longueuil	QC	Canada	H2H 2H2	2013-01	GSTQST	QC	PROD	11,850.00	592.50		1,182.04			13,624.54

- (yellow) Required if the information is available in the business's accounting software
- (dark blue) The purchase journal file is not required if particulars of the transactions are included in the general ledger, but not by batch, and information about the supplier and the invoice can be added to the general ledger.
- (orange) Required if the business uses accounting periods
- (light blue) Required if the business carried out transactions in foreign currency
- (green) If the business carried out transactions in foreign currency, the value of the amounts in the original currency, the currency code and the exchange rate are required.

1. Information (voucher number, batch number, etc.) used to link the purchase transaction with the general ledger entry. This information is not necessary if it is identical to the TransNo field.
2. A voucher number, an entry number or any other information used to group all allocation lines of an accounting entry.
3. Information (voucher number, batch number, etc.) used to link the sale transaction with the general ledger entry. This information is not necessary if it is identical to the InvNo field.

SJP Standard electronic sales journal by product file

This table is related to section **2.4.2** of this guide.

LinkGL	InvNo	InvDate	Period	CustCode	CustName	BillCity	BillProv	BillCountry	BillPostalCode	DelCity	DelProv	DelCountry	DelPostalCode	ProdCode	ProdDesc	TaxStatus	UnitPrice	Quantity	SalesB4Tax	GST	HST	QST	PST	PSTCode	InvTot
10	123456	2013-01-01	2013-01	123456	ABC Inc.	Québec	QC	Canada	G1G 1G1	Montréal	QC	Canada	H0H 0H0	PA-123	Product A	GSTQST	100.00	2	200.00	10.00	0.00	19.95			229.95
10	123456	2013-01-01	2013-01	123456	ABC Inc.	Laval	QC	Canada	H1H 1H1	Montréal	QC	Canada	H0H 0H0	PB-456	Product B	GSTQST	120.00	1	120.00	6.00	0.00	11.97			137.97
10	123456	2013-01-01	2013-01	123456	ABC Inc.	Longueuil	QC	Canada	H2H 2H2	Montréal	QC	Canada	H0H 0H0	PC-789	Product C	GSTQST	70.00	3	210.00	10.50	0.00	20.95			241.45

Required if the information is available in the business's accounting software

Required if the business uses accounting periods

If the business carried out transactions in foreign currency, the value of the amounts in the original currency, the currency code and the exchange rate are required.

RGL Reconciliation of the general ledger

This table is related to Part 3 of this guide.

Method for reconciling the general ledger								
General ledger file, total by account number			Difference (4)– (1)	Trial balance file				
GLNo	GLDesc	(1) Amount		(4) Variation (2)– (3)	(2) EndBal	(3) OpenBal	GLDesc	GLNo
100	Bank	21,000.00	0.00	21,000.00	51,000.00	30,000.00	Bank	100
120	Accounts payable	8,000.00	2,000.00	10,000.00	42,000.00	32,000.00	Accounts payable	120
150	Building	15,000.00	0.00	15,000.00	500,000.00	485,000.00	Building	150
210	Accounts payable	–11,500.00	–4,500.00	–16,000.00	–54,000.00	–38,000.00	Accounts payable	210
300	Sales	–120,000.00	0.00	–120,000.00	–120,000.00	0.00	Sales	300
400	Purchases	93,000.00	7,000.00	100,000.00	100,000.00	0.00	Purchases	400

RPJ Reconciliation of the purchase journal

This table is related to Part 3 of this guide.

Method for reconciling the purchase journal						
Purchase journal file, total by account number			Difference (2) – (1)	General ledger file, total by account number (source: purchase journal file)		
GLNo	GLDesc	(1) Amount		(2) Amount	GLDesc	GLNo
100	Bank	50,000.00	0.00	50,000.00	Bank	100
120	GST receivable	33,000.00	–500.00	32,500.00	GST receivable	120
150	QST receivable	34,300.00	350.00	34,650.00	QST receivable	150
210	Accounts payable	–157,000.00	0.00	–157,000.00	Accounts payable	210
300	Purchases	170,000.00	1,850.00	171,850.00	Purchases	300
400	Expenses	14,000.00	0.00	14,000.00	Expenses	400

RSJ Reconciliation of the sales journal

This table is related to Part 3 of this guide.

Detailed sales journal

Method for reconciling the detailed sales						
Sales journal file, total by account number			Difference (2) – (1)	General ledger file, total by account number (source: sales journal)		
GLNo	GLDesc	(1) Amount		(2) Amount	GLDesc	GLNo
1000	Bank	50,000.00	0.00	50,000.00	Bank	1000
2100	Accounts payable	157,000.00	0.00	157,000.00	Accounts payable	2100
2200	GST payable	–13,000.00	–1,500.00	–14,500.00	GST payable	2200
2205	HST payable – Ontario	–2,000.00	0.00	–2,000.00	HST payable – Ontario	2205
2210	QST payable	–14,900.00	550.00	–14,350.00	QST payable	2210
4100	Local sales	–172,000.00	650.00	–171,350.00	Local sales	4100
4200	Other sales	–403,400.00	400.00	–403,000.00	Other sales	4200

Sales by invoice report or sales by product report

Step 1: Select the amounts entered in the general ledger that are from the sales journal.

General ledger file, total by account number (source: sales journal)		
GLNo	GLDesc	Amount
1000	Bank	50,000.00
2100	Accounts payable	157,000.00
2200	GST payable	–14,500.00
2205	HST payable – Ontario	–2,000.00
2210	QST payable	–14,350.00
4100	Local sales	–171,350.00
4200	Other sales	–403,000.00

Step 2: Add the amounts of sales and taxes entered in the sales journal.

	Total SalesB4Tax	Total GST	Total HST	Total QST
Sales journal	575,400.00	13,000.00	2,000.00	14,900.00

Step 3: Compare the amounts entered in the general ledger with the amounts entered in the sales journal.

		Total SalesB4Tax	Total GST	Total HST	Total QST
	Sales journal file	575,400.00	13,000.00	2,000.00	14,900.00
General ledger file					
Affected accounts	4100	–171,350.00			
	4200	–403,000.00			
	2200		–14,500.00		
	2205			–2,000.00	
	2210				–14,350.00
	Difference	1,050.00	–1,500.00	0.00	550.00