



Compliance Desk: a guided tour

English · July 12, 2026 · Steps: 7

1 What Desk is

This is Compliance Desk, from Pavitt Public Finance. Desk answers your compliance questions with sourced, paragraph-cited answers — checking every transaction against donor rules, IPSAS, statute, and your own procedures. Let us take a short tour of what it does and how to start.

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Compliance Desk.

A checklist says the box was ticked. The Desk files the citation that proves it.

Submit a transaction — with its supporting PDFs — or ask the question in plain language. The Desk checks it against donor procedures, accounting standards, national statute, and your own internal rules, and returns each finding with the exact citation that backs it: the paragraph in IPSAS, the section of the donor manual, the clause in the PFM Act. On file, retrievable at any later audit. If the answer isn't in the source, the Desk tells you so. Its findings — especially where the source gives no answer — quickly build your risk-weighted pool for review.

Start free trial

See a sample answer

You can start a free trial at any time

The problem

One transaction. five rulebooks.

Filed query

DQ 2026.0418

Jurisdiction	Solomon Islands
Layers	IPSAS · EU · internal
Standard	IPSAS 23
Paragraphs	45 to 47, 50
Adoption	Full accrual, 2024

See full answer below

2 The problem it solves

The problem Desk exists for: one transaction can fall under five rulebooks at once. Donor conditions, IPSAS, national statute, internal procedures — each with its own wording, and each able to fail you independently.

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The problem

One transaction, five rulebooks.

Donors — governments and international organisations alike — increasingly want proof that the money they hand out is administered properly. The job of proving it falls to the compliance officer: an internal auditor, sometimes a retained fiscal agent. And every transaction has to satisfy a long list of rules:

R.01

Donor procedures

R.02

Accounting standards — usually IPSAS

R.03

Statutes and government regulations, such as the PFM Act

R.04

The organisation's own internal procedures — procurement, grants, financial instructions

R.05

And, finally, good practice

The status quo is a checklist per rulebook, worked down by hand, sampled later. The Desk checks the transaction against every layer you switch on — in minutes, with the citation for each finding attached and filed.

3 Switch on what applies

Desk builds the answer layer by layer. You switch on the rulebooks and donor layers that apply to your organisation, and every answer is checked against exactly that set — nothing you do not use.

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Switch on what applies

Build the answer, layer by layer.

Three switchable layers cover the five rulebooks: the accounting standard, the donor rules, and your own framework — statute plus internal procedures. The fifth rulebook, good practice, isn't a switch: it is woven into every answer, and flagged as guidance rather than citation, because good practice has no paragraph number.

Each layer can be switched on for an inquiry.

Layer 01

Accounting standards.
IPSAS, in English, French, Spanish, Portuguese, Russian, and Arabic — so a user anywhere works in their own language. Every citation resolves to a real paragraph in a real standard.

Layer 02

Donor rules.
A government recipient or a small NGO can demonstrate compliance for up to nine donors: World Bank · European Union · Asian Development Bank · United Nations · UK (FCDO) · Gavi · The Global Fund · HACT (UN cash transfers) · Australia (DFAT). Layers are purchasable individually — pay for the donors you actually report to.

Layer 03

Your own framework.

4 A sample answer

This is what a filed query looks like. Every conclusion carries its source: the rulebook, the clause, the paragraph. The answer is defensible because you can verify each citation yourself.

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Sample answer

Rendered as it appears in product

A filed query, sourced and ready.

Filed

Query

Filed 16 May 2026 / 14:12

"We received a 4 million euro grant from a bilateral donor with conditions tied to construction milestones. How do we recognise this under IPSAS 23?"

Sourced answer

The construction milestones are conditions under IPSAS 23, not stipulations. The grant gives rise to a liability on receipt; revenue is recognised as each milestone is satisfied and the obligation is reduced. Do not recognise the full 4 million as revenue on receipt of cash.

Measure the liability at the consideration received. As milestones are met (verifiable through your project documentation), reduce the liability and recognise revenue. If a milestone cannot be met and the donor would require return of funds, the liability remains until the matter is resolved.

For your reporting period: only the portion of milestones actually met by year end goes to the surplus or deficit. The remaining unmet portion stays on the statement of financial position as a liability (transfers received in advance).

Citations

Standard

IPSAS 23

Paragraphs

23.45, 23.46, 23.47

Related

IPSAS 1.27, IPSAS 19.18

Verifiable in the published standard

5 How a query becomes an answer

The working cycle is three steps: you file the question in plain language, Desk assembles the answer across your active layers, and you receive it sourced and paragraph-cited — ready to act on or to file with your records.

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Three steps. Sourced answer.

How a query becomes an answer

1

Set your context.

Jurisdiction, entity type, reporting basis, which IPSAS standards you've adopted — and which compliance layers apply: which donors, which internal frameworks. Answers are tuned to your situation, not generic.

2

Ask in plain language — or submit the transaction.

"We received a 4-million-euro grant from a bilateral donor with conditions tied to construction milestones. How do we recognise this under IPSAS 23 — and does the spend to date qualify under the donor's procedures?" The Desk identifies the applicable rules, reads the documents you upload, and answers each layer in context.

3

Use the answer.

Paragraph citations, recommended treatment, suggested working-paper note. Copy what you need into your file. The citation is verifiable; it points to a real paragraph in a real standard.

Built for teams who need a defensible answer fast.

Four audiences

01 / Compliance

Compliance officers, internal auditors, fiscal agents.

For proving that every transaction

02 / Government

Senior accountants and CFOs in government.

For when the question is too hard for the team but too small to bring

03 / Audit firms

Audit firms outside the Big Four.

For firms that audit governments but don't have a public-sector

04 / Advisors

PFM advisors and donor-project staff.

For consultants who need to give a defensible answer quickly to a

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6 Starting with Desk

To try Desk on your own questions, select Start free trial. If you are evaluating it for a whole team, Request organisation trial arranges access for your organisation instead.

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The problem

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Donors — governments and international organisations alike —

7 Creating your account

From here, create your account and your trial begins — your first questions can be on Desk within minutes.

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How are you signing up?

Pick the option that matches your situation.

Just me

Sign up as an individual subscriber.
No organisation, no group. Use Drills,
Desk, or both.

[Start as an individual →](#)

Set up my organisation

I'm setting up access for a ministry,
audit firm, or company. I'll invite my
colleagues after.

[Create an organisation →](#)

I have an invite

I was invited to join an existing
organisation, or I have a join code
from my organisation admin.

[Join an organisation →](#)

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