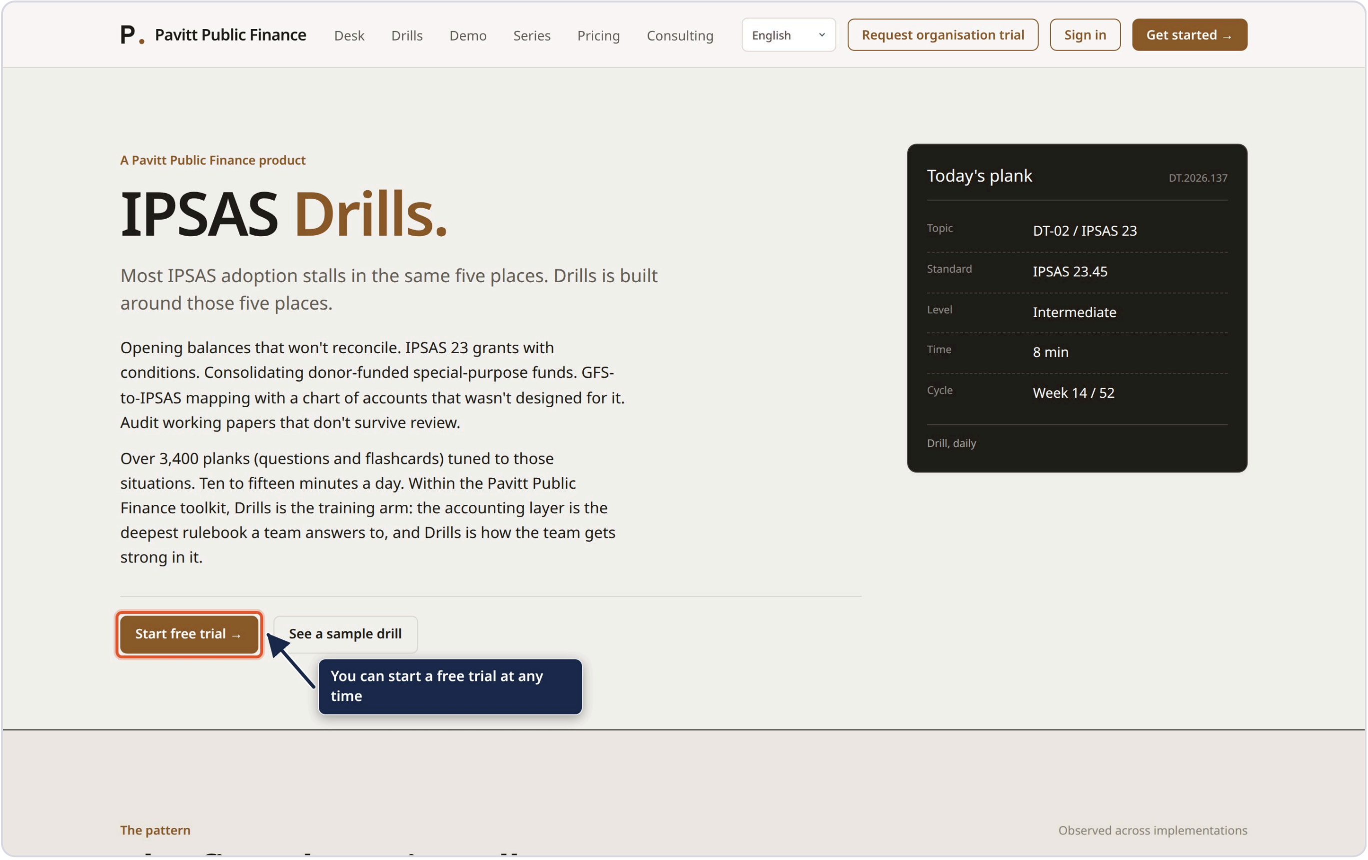
IPSAS Drills: a guided tour

English · July 12, 2026 · Steps: 7

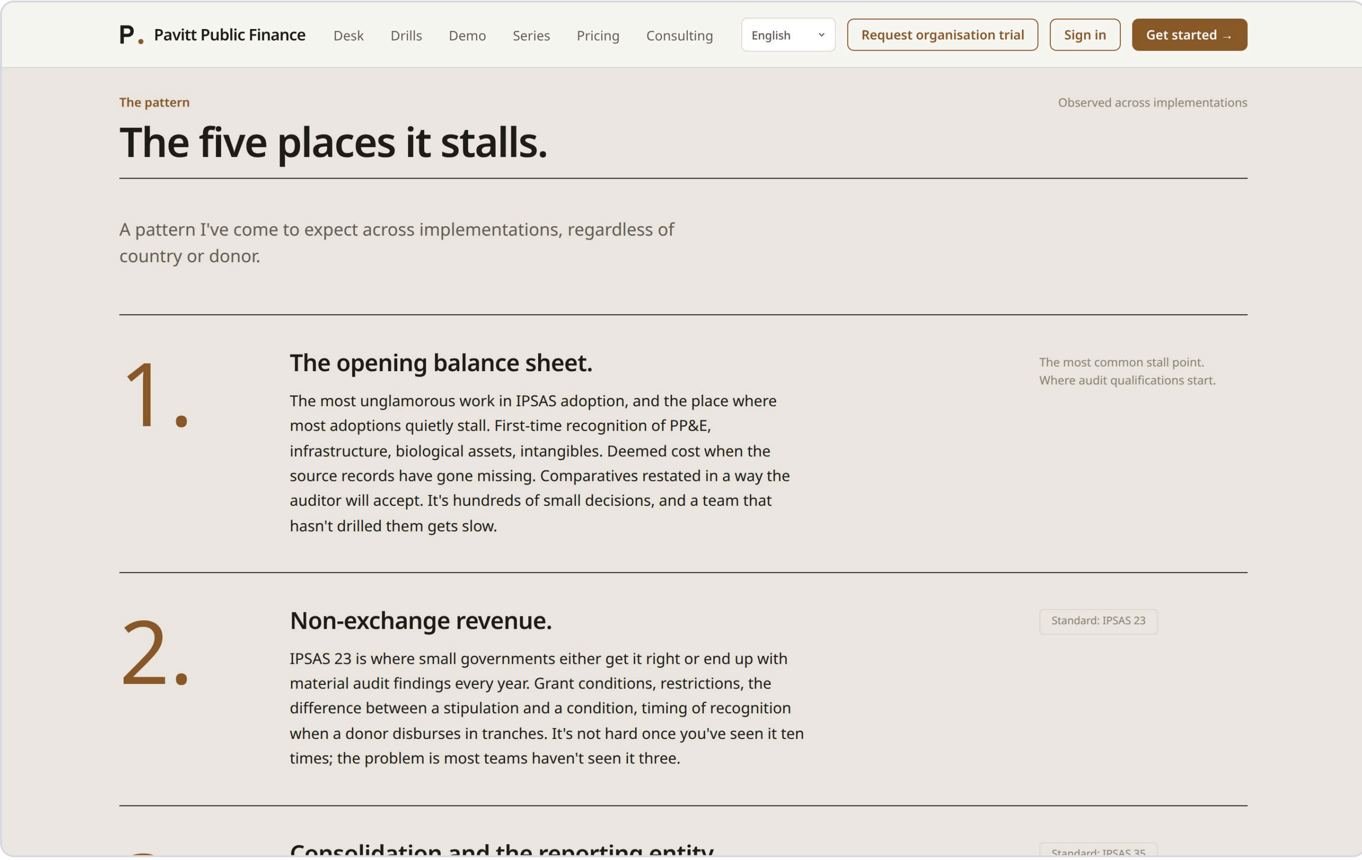
1 What Drills is

This is IPSAS Drills, from Pavitt Public Finance. Most IPSAS adoption stalls in the same five places — Drills builds the reflexes for exactly those places, through short daily practice. Let us take a short tour.



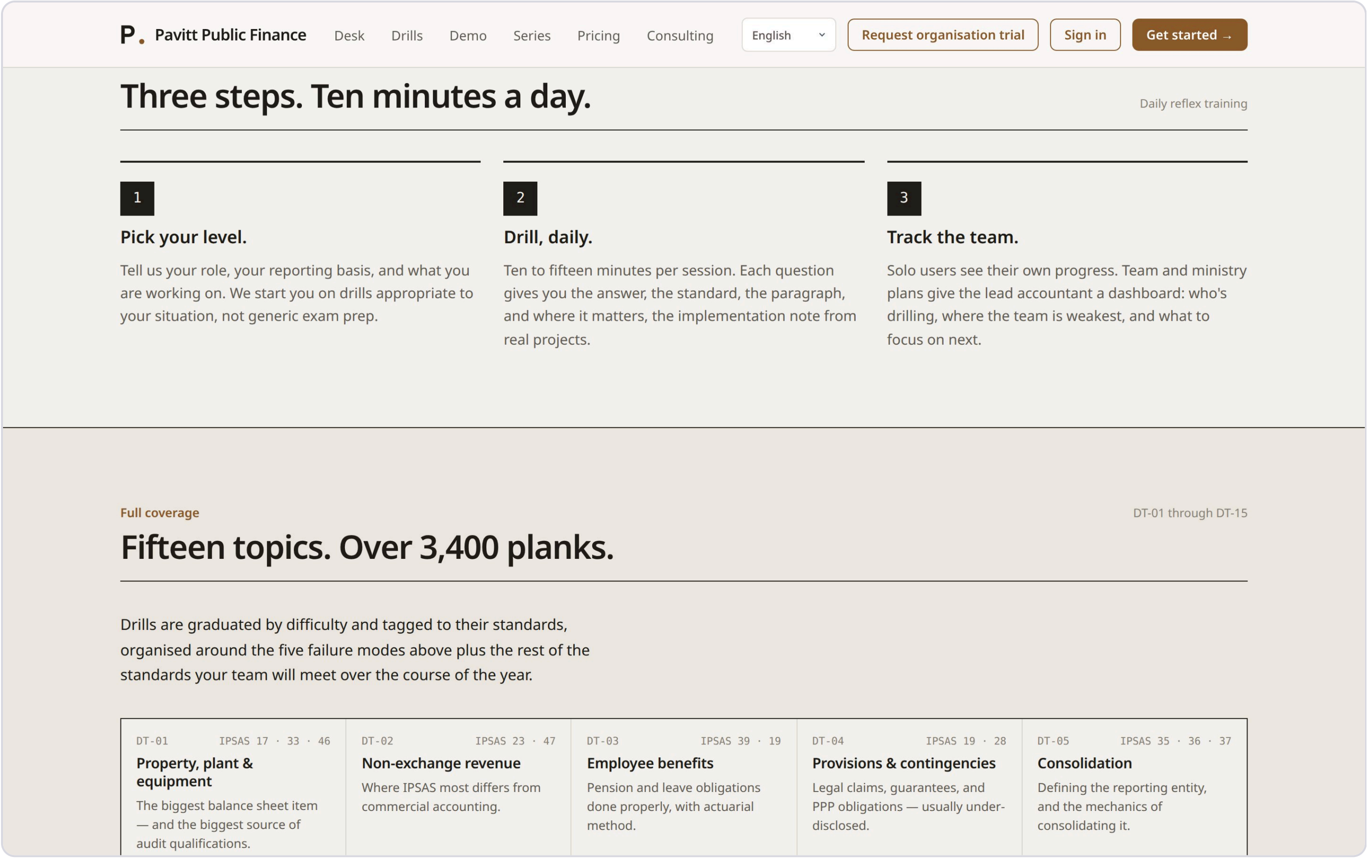
2 The five stall points

The training is built around the pattern observed across implementations: the five places where adoption actually stalls. Each one becomes a set of drills, so your team practises the exact judgements that hold adoption back.



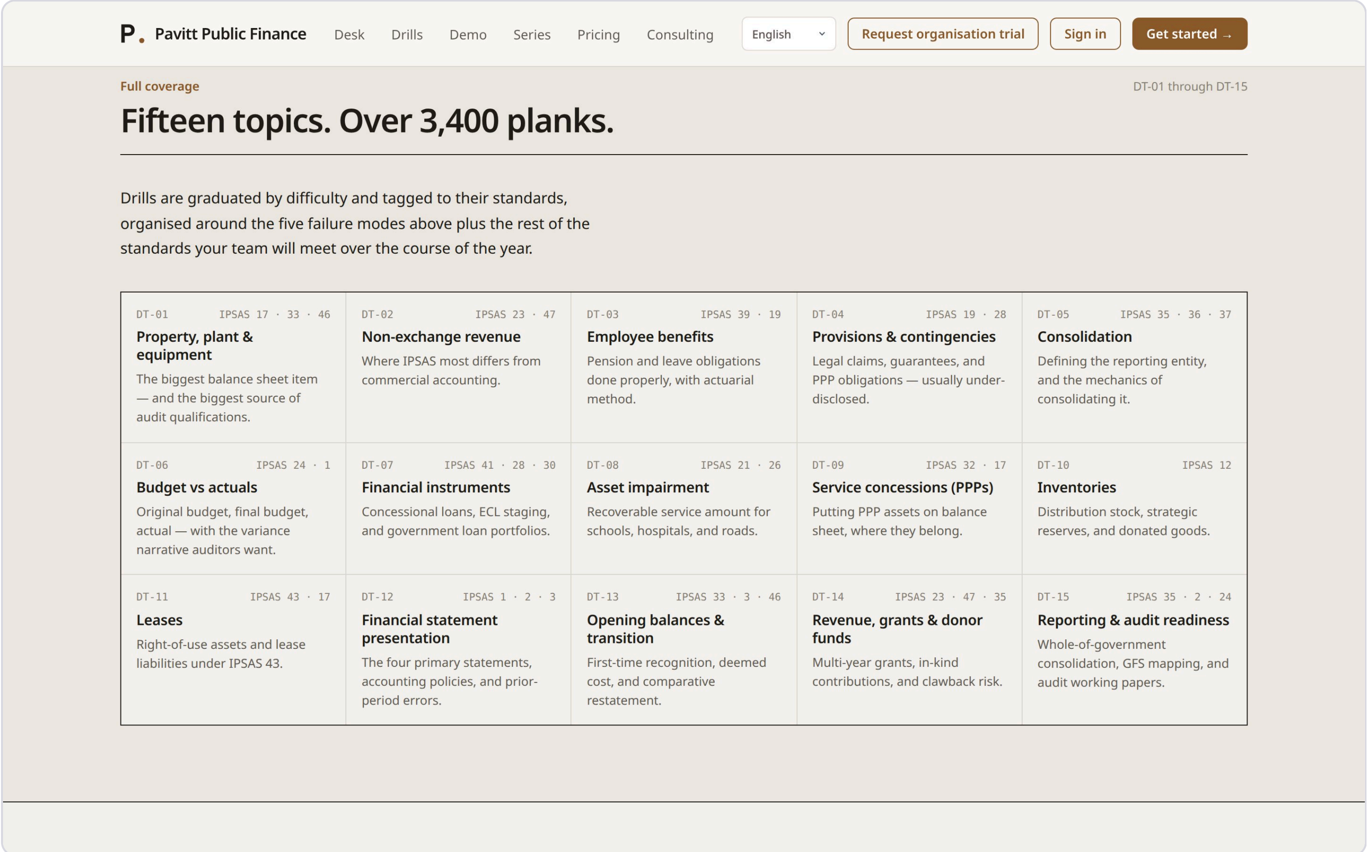
3 Ten minutes a day

The working cycle is three steps and about ten minutes a day: pick your level, drill the day's questions, and review the feedback on each answer. Daily repetition is what turns knowledge into reflexes.



4 Fifteen topics, over three thousand four hundred planks

Coverage is full: fifteen topics, DT-01 through DT-15, with over three thousand four hundred planks behind them — from revenue and grants to consolidation. You drill the topics that match your adoption plan.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Full coverage

DT-01 through DT-15

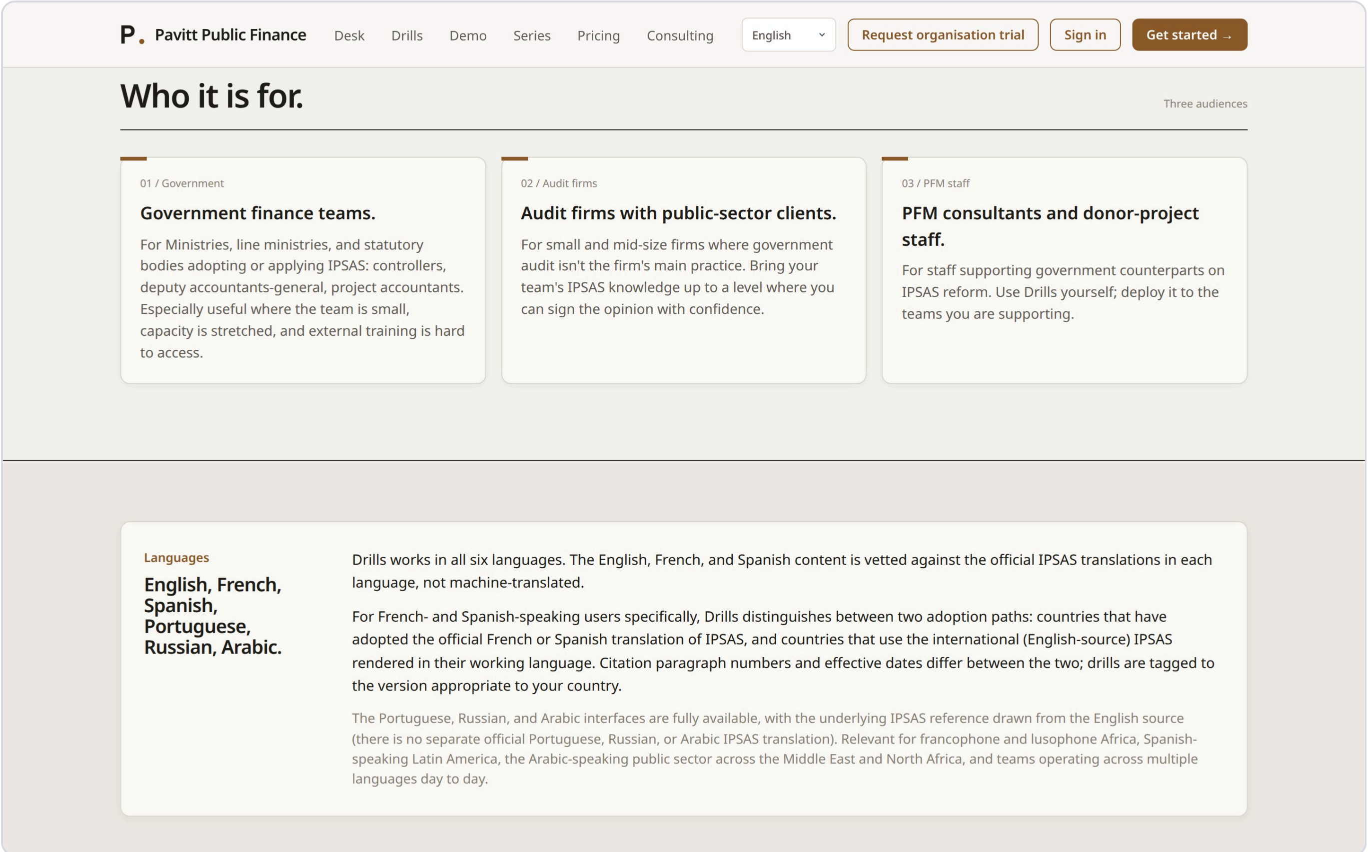
Fifteen topics. Over 3,400 planks.

Drills are graduated by difficulty and tagged to their standards, organised around the five failure modes above plus the rest of the standards your team will meet over the course of the year.

DT-01 · IPSAS 17 · 33 · 46 **Property, plant & equipment** The biggest balance sheet item — and the biggest source of audit qualifications.	DT-02 · IPSAS 23 · 47 **Non-exchange revenue** Where IPSAS most differs from commercial accounting.	DT-03 · IPSAS 39 · 19 **Employee benefits** Pension and leave obligations done properly, with actuarial method.	DT-04 · IPSAS 19 · 28 **Provisions & contingencies** Legal claims, guarantees, and PPP obligations — usually under-disclosed.	DT-05 · IPSAS 35 · 36 · 37 **Consolidation** Defining the reporting entity, and the mechanics of consolidating it.
DT-06 · IPSAS 24 · 1 **Budget vs actuals** Original budget, final budget, actual — with the variance narrative auditors want.	DT-07 · IPSAS 41 · 28 · 30 **Financial instruments** Concessional loans, ECL staging, and government loan portfolios.	DT-08 · IPSAS 21 · 26 **Asset impairment** Recoverable service amount for schools, hospitals, and roads.	DT-09 · IPSAS 32 · 17 **Service concessions (PPPs)** Putting PPP assets on balance sheet, where they belong.	DT-10 · IPSAS 12 **Inventories** Distribution stock, strategic reserves, and donated goods.
DT-11 · IPSAS 43 · 17 **Leases** Right-of-use assets and lease liabilities under IPSAS 43.	DT-12 · IPSAS 1 · 2 · 3 **Financial statement presentation** The four primary statements, accounting policies, and prior-period errors.	DT-13 · IPSAS 33 · 3 · 46 **Opening balances & transition** First-time recognition, deemed cost, and comparative restatement.	DT-14 · IPSAS 23 · 47 · 35 **Revenue, grants & donor funds** Multi-year grants, in-kind contributions, and clawback risk.	DT-15 · IPSAS 35 · 2 · 24 **Reporting & audit readiness** Whole-of-government consolidation, GFS mapping, and audit working papers.

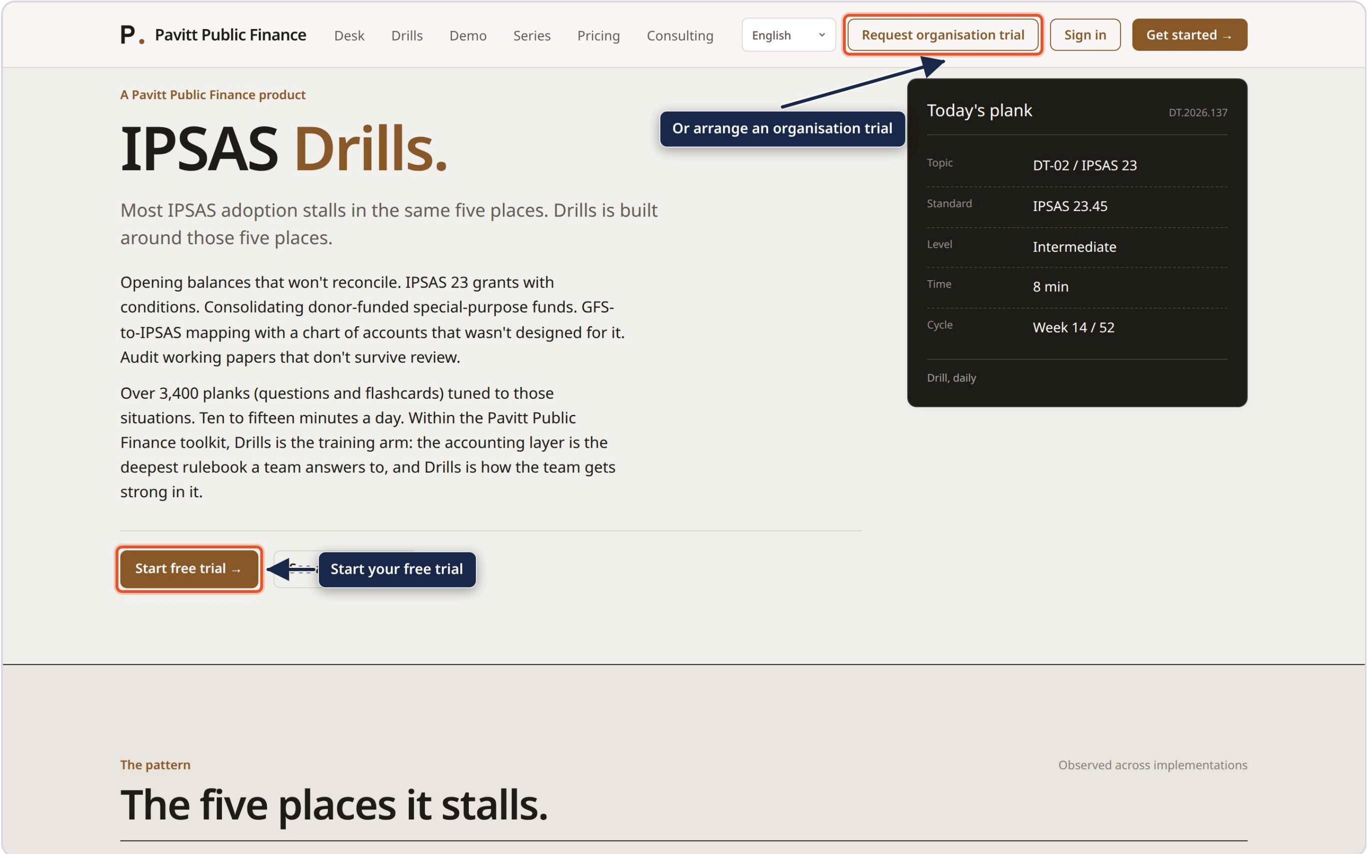
5 Who it is for

Drills is built for three audiences: government finance teams, audit and accounting firms, and the international organisations that support them. And it works in all six project languages — English, French, Spanish, Portuguese, Russian, and Arabic.



6 Starting with Drills

To begin training, select Start free trial. If you are setting this up for a whole team, Request organisation trial arranges access for your organisation instead.



7 Creating your account

From here, create your account and your trial begins — your first drills can be done today.