



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.

The screenshot shows the homepage of the IPSAS Drills application. At the top is a navigation bar with the Pavitt Public Finance logo and links for Desk, Drills, Demo, Series, Pricing, Consulting, a language dropdown (English), and buttons for 'Request organisation trial', 'Sign in', and 'Get started'. The main content area features the title 'A Pavitt Public Finance product' followed by 'IPSAS Drills.' in large text. Below this, a paragraph states: 'Most IPSAS adoption stalls in the same five places. Drills is built around those five places.' This is followed by a list of five specific challenges: 'Opening balances that won't reconcile', 'IPSAS 23 grants with conditions', 'Consolidating donor-funded special-purpose funds', 'GFS-to-IPSAS mapping with a chart of accounts that wasn't designed for it', and 'Audit working papers that don't survive review.' Another paragraph mentions 'Over 3,400 planks (questions and flashcards) tuned to those situations. Ten to fifteen minutes a day. Within the Pavitt Public Finance toolkit, Drills is the training arm: the accounting layer is the deepest rulebook a team answers to, and Drills is how the team gets strong in it.' On the right side, a 'Today's plank' card displays details for a drill: Topic (DT-02 / IPSAS 23), Standard (IPSAS 23.45), Level (Intermediate), Time (8 min), and Cycle (Week 14 / 52). At the bottom left, there are two buttons: 'Start free trial' and 'See a sample drill'. A callout box with an arrow pointing to the 'Start free trial' button contains the text 'You can start a free trial at any time'. The footer includes the text 'The pattern' on the left and 'Observed across implementations' on the right.

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IPSAS Drills.

Most IPSAS adoption stalls in the same five places. Drills is built around those five places.

Opening balances that won't reconcile. IPSAS 23 grants with conditions. Consolidating donor-funded special-purpose funds. GFS-to-IPSAS mapping with a chart of accounts that wasn't designed for it. Audit working papers that don't survive review.

Over 3,400 planks (questions and flashcards) tuned to those situations. Ten to fifteen minutes a day. Within the Pavitt Public Finance toolkit, Drills is the training arm: the accounting layer is the deepest rulebook a team answers to, and Drills is how the team gets strong in it.

Today's plank DT.2026.137

Topic	DT-02 / IPSAS 23
Standard	IPSAS 23.45
Level	Intermediate
Time	8 min
Cycle	Week 14 / 52

Drill, daily

Start free trial → See a sample drill

You can start a free trial at any time

The pattern Observed across implementations

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.

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The patternObserved across implementations

The five places it stalls.

A pattern I've come to expect across implementations, regardless of country or donor.

1.

The opening balance sheet.

The most unglamorous work in IPSAS adoption, and the place where most adoptions quietly stall. First-time recognition of PP&E, infrastructure, biological assets, intangibles. Deemed cost when the source records have gone missing. Comparatives restated in a way the auditor will accept. It's hundreds of small decisions, and a team that hasn't drilled them gets slow.

The most common stall point. Where audit qualifications start.

2.

Non-exchange revenue.

IPSAS 23 is where small governments either get it right or end up with material audit findings every year. Grant conditions, restrictions, the difference between a stipulation and a condition, timing of recognition when a donor disburses in tranches. It's not hard once you've seen it ten times; the problem is most teams haven't seen it three.

Standard: IPSAS 23

Consolidation and the reporting entity

Standard: IPSAS 35

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.

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Three steps. Ten minutes a day.

Daily reflex training

1

Pick your level.

Tell us your role, your reporting basis, and what you are working on. We start you on drills appropriate to your situation, not generic exam prep.

2

Drill, daily.

Ten to fifteen minutes per session. Each question gives you the answer, the standard, the paragraph, and where it matters, the implementation note from real projects.

3

Track the team.

Solo users see their own progress. Team and ministry plans give the lead accountant a dashboard: who's drilling, where the team is weakest, and what to focus on next.

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.
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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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DT-06IPSAS 24 · 1 Budget vs actuals Original budget, final budget, actual — with the variance narrative auditors want.	DT-07IPSAS 41 · 28 · 30 Financial instruments Concessional loans, ECL staging, and government loan portfolios.	DT-08IPSAS 21 · 26 Asset impairment Recoverable service amount for schools, hospitals, and roads.	DT-09IPSAS 32 · 17 Service concessions (PPPs) Putting PPP assets on balance sheet, where they belong.	DT-10IPSAS 12 Inventories Distribution stock, strategic reserves, and donated goods.
DT-11IPSAS 43 · 17 Leases Right-of-use assets and lease liabilities under IPSAS 43.	DT-12IPSAS 1 · 2 · 3 Financial statement presentation The four primary statements, accounting policies, and prior-period errors.	DT-13IPSAS 33 · 3 · 46 Opening balances & transition First-time recognition, deemed cost, and comparative restatement.	DT-14IPSAS 23 · 47 · 35 Revenue, grants & donor funds Multi-year grants, in-kind contributions, and clawback risk.	DT-15IPSAS 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.

The screenshot shows the 'Who it is for' section of the Pavitt Public Finance website. The navigation bar at the top includes the logo, menu items (Desk, Drills, Demo, Series, Pricing, Consulting), a language dropdown set to 'English', and three buttons: 'Request organisation trial', 'Sign in', and 'Get started --'. The main heading is 'Who it is for.' with a subtext 'Three audiences' on the right. Below this, there are three columns representing different audiences:

- 01 / Government**
Government finance teams.
For Ministries, line ministries, and statutory bodies adopting or applying IPSAS: controllers, deputy accountants-general, project accountants. Especially useful where the team is small, capacity is stretched, and external training is hard to access.
- 02 / Audit firms**
Audit firms with public-sector clients.
For small and mid-size firms where government audit isn't the firm's main practice. Bring your team's IPSAS knowledge up to a level where you can sign the opinion with confidence.
- 03 / PFM staff**
PFM consultants and donor-project staff.
For staff supporting government counterparts on IPSAS reform. Use Drills yourself; deploy it to the teams you are supporting.

Below these columns is a section titled 'Languages' with the following text:

English, French, Spanish, Portuguese, Russian, Arabic.

Drills works in all six languages. The English, French, and Spanish content is vetted against the official IPSAS translations in each language, not machine-translated.

For French- and Spanish-speaking users specifically, Drills distinguishes between two adoption paths: countries that have adopted the official French or Spanish translation of IPSAS, and countries that use the international (English-source) IPSAS rendered in their working language. Citation paragraph numbers and effective dates differ between the two; drills are tagged to the version appropriate to your country.

The Portuguese, Russian, and Arabic interfaces are fully available, with the underlying IPSAS reference drawn from the English source (there is no separate official Portuguese, Russian, or Arabic IPSAS translation). Relevant for francophone and lusophone Africa, Spanish-speaking Latin America, the Arabic-speaking public sector across the Middle East and North Africa, and teams operating across multiple languages day to day.

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.

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[Start free trial →](#) [Start your free trial](#)

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Drill, daily

The pattern Observed across implementations

The five places it stalls.

7 Creating your account

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

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English

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 →](#)

Already have an account? [Sign in](#)