
IPSAS Drills: a guided tour

English · August 22, 2026 · Steps: 7

1

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.

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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.

Start free trial →

See a sample drill

Watch the guided tour

You can start a free trial at any time

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

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 pattern

Observed 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.

Watch the guided tour

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	DT-02	IPSAS 23 · 47	DT-03	IPSAS 39 · 19	DT-04	IPSAS 19 · 28	DT-05	IPSAS 35 · 36 · 37
Property, plant & equipment		Non-exchange revenue		Employee benefits		Provisions & contingencies		Consolidation	

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-01IPSAS 17 · 33 · 46 Property, plant & equipment The biggest balance sheet item — and the biggest source of audit qualifications.	DT-02IPSAS 23 · 47 Non-exchange revenue Where IPSAS most differs from commercial accounting.	DT-03IPSAS 39 · 19 Employee benefits Pension and leave obligations done properly, with actuarial method.	DT-04IPSAS 19 · 28 Provisions & contingencies Legal claims, guarantees, and PPP obligations — usually under-disclosed.	DT-05IPSAS 35 · 36 · 37 Consolidation Defining the reporting entity, and the mechanics of consolidating it.
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 links for Desk, Drills, Bench, Demo, Series, Pricing, Consulting, Guides, a language dropdown set to English, and buttons for 'Request organisation trial', 'Sign in', and 'Get started'. The main heading is 'Who it is for.' with a subtext 'Three audiences'. 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 text: 'English, French, Spanish, Portuguese, Russian, Arabic.' This section explains that Drills works in all six languages, with content vetted against official IPSAS translations. It also details adoption paths for French and Spanish speakers and mentions the availability of Portuguese, Russian, and Arabic interfaces.

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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Drill, daily

The pattern

The five places it stalls.

Observed across implementations

7 Creating your account

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

P. Pavitt Public Finance

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.

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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.

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