



**POSITION PAPER**

**BRIDGING THE LANGUAGE DIVIDE:  
THE CASE FOR PORTUGUESE  
TRANSLATION OF IPSAS FOR AFRICA**

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## Problem Statement

Accrual-based International Public Sector Accounting Standards (IPSAS) are critical to enhancing fiscal transparency, accountability, and comparability in Africa. They enhance governments' ability to accurately measure public debt, pension liabilities, and arrears, while also reflecting the value in infrastructure installation in schools, hospitals, roads, airports, etc. By capturing the true cost of public service delivery, it strengthens fiscal discipline and enables evidence-based budgeting. Moreover, it builds credibility with lenders, donors, and citizens through the production of internationally comparable financial statements.

However, IPSAS is currently not available in Portuguese, an official language for over 250 million people globally, including several countries in African.

This gap has created a significant barrier for Lusophone African countries, such as Angola, Mozambique, Guinea-Bissau, Cape Verde, and São Tomé & Príncipe, whose governments, institutions, and professionals are unable to fully engage with the standards in their working language. This omission not only creates barriers to understanding but also adversely affects adoption and implementation of Accrual-based IPSAS.

Without official Portuguese translations, Lusophone countries rely on ad hoc, unofficial interpretations, limiting consistency, comparability, and confidence in reporting. This paper calls for urgent translation of IPSAS into Portuguese.

## Context and Impact

The absence of official IPSAS translations for Lusophone Africa creates significant barriers that directly impact the region's reform journey.

It undermines capacity building as accountants, auditors, and finance officers across Portuguese-speaking countries are unable to fully engage with the standards when the authoritative texts remain inaccessible in their working language. This limits their ability to internalise the principles, apply them consistently, and build the technical competence needed for sustainable reform. It has ultimately contributed to slowed IPSAS adoption in Lusophone Africa

It hinders legal harmonisation, making it difficult for governments to align PFM laws with IPSAS. Without official Portuguese versions, governments face challenges drafting, interpreting, and amending legislation in a way that maintains fidelity to the standards. This creates risks of partial or inconsistent alignment, ultimately slowing down reform processes.

The gap also erodes comparability and credibility, since reliance on unofficial versions leads to inconsistencies in application. In the absence of official translations, Lusophone countries are often forced to rely on unofficial adaptations, which creates room for discrepancies.

Without Portuguese versions, Lusophone representatives face difficulty participating effectively in international standard-setting dialogues, weakening Africa's collective voice.

Unless addressed, this gap risks marginalising Lusophone countries in Africa's IPSAS reform agenda and weakening the continent's collective credibility in global financial governance.

## Policy Solutions

AAAG recognises that the absence of Portuguese translations of IPSAS continues to create a significant barrier for Lusophone countries of Africa. To address this gap, AAAG advocates for a coordinated, multi-stakeholder effort anchored on four priority solutions.

### 1. Official Translation of IPSAS

The first step is to ensure that all IPSAS standards, guidance, and related materials are available in Portuguese. This requires commissioning a comprehensive and high-quality translation process, validated by the IPSASB to guarantee both technical accuracy and consistency across the standards. Such an effort would give Lusophone practitioners direct access to the global language of public sector accounting.

### 2. Inclusive Capacity Building

Translation alone is not enough. AAAG proposes the development of Portuguese-language training programs tailored to accountants, auditors, and finance officers across Lusophone Africa. Regional knowledge hubs should be established in key countries to drive peer-to-peer learning, mentorship, and collaborative problem-solving, ensuring that skills transfer is not only theoretical but also practical.

### 3. Legal and Institutional Support

For reform to take root, Lusophone governments need institutional scaffolding. AAAG will support amendment of Public Financial Management Acts, regulations, and frameworks to anchor IPSAS as reporting basis. In addition, standardised templates and toolkits in Portuguese will be developed to guide adoption, strengthen comparability, and reduce the costs of transition.

### 4. Advocacy and Partnerships

Finally, AAAG wishes to mobilise partnerships and support from the African Union Commission, Lusophone institutions, and development partners to secure funding for translation and dissemination. At the global level, AAAG also calls for IFAC to formally recognise Portuguese as an official IPSAS language, reflecting its importance not only in Africa but also across Latin America and beyond.

## Conclusion

The absence of IPSAS in Portuguese represents a critical barrier to reform in Lusophone Africa. Translation is not merely a linguistic exercise but a strategic necessity for inclusivity, comparability, and global credibility. By leading this call, AAAG ensures Lusophone Africa is not left behind and reinforces its role as a unifying voice for public financial management reforms across the continent.

## Call for action

AAAG calls on the IPSASB, IFAC, the African Union Commission, Lusophone governments, and development partners to close the language gap that is slowing reforms across Lusophone Africa.

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