
Quality Management Systems for non-laboratory settings – Toolkit

Financial planning for QMS implementation

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Implementing a quality management system (QMS) requires more than technical readiness, it demands a well-defined and dedicated financial plan to ensure the availability of adequate and sustained resources. Quality assurance (QA) activities, which are integral to QMS, often constitute a significant portion of overall laboratory operational costs. As such, accurate cost estimation and careful budgeting are essential to support smooth implementation and the continuity of quality practices. Read more: [Perform a financial analysis of resources needed to ensure a quality laboratory](#).

To support effective QMS deployment, financial planning must cover all core expenditures, including personnel, equipment, supplies, training, continuous monitoring, continuous quality improvement and post market surveillance (PMS). Utilizing standardized budget templates allows stakeholders to identify and estimate costs across each element of the QMS framework, ensuring consistency and transparency in financial management.

At the national or central level, oversight of the overall QMS budget is essential to coordinate resource allocation, monitor expenditures, and align financial planning with national diagnostic priorities. It also enables the systematic collection and analysis of testing sites routine and quality-related data to support continuous monitoring and the timely identification and implementation of corrective or preventive actions (such as training or supervision visits, for example). This applies to both laboratory-based and non-laboratory-based services, ensuring the standardization of quality practices across the diagnostic network.

A comprehensive financial plan should account for three key cost categories:

- **Prevention costs:** these are investments aimed at avoiding quality issues before they arise, such as staff training, development of standard operating procedures (SOPs), and preventive maintenance of equipment.
- **Appraisal costs:** these refer to expenditures for evaluating quality, including participation in external quality assessment (EQA) and proficiency testing (PT) programs, as well as conducting site supervisory visits.
- **Failure costs:** these are costs incurred when quality issues occur, such as expenses related to retesting, service disruptions, and corrective or preventive actions following non-conformity investigations.

Ultimately, a sustainable QMS cannot be achieved without structured, realistic, and forward-looking financial planning. By clearly identifying the main cost drivers and leveraging a mix of domestic and external funding sources, countries can institutionalize quality practices, minimize risks of service disruption, and build long-term resilience in diagnostic systems.

Table 1: Financial planning for QMS implementation

Cost categories	<ul style="list-style-type: none"> • Prevention costs: Training and competency-based assessments programs, SOP development, preventive maintenance. • Appraisal costs: routine data analysis, external QC, PT/EQA participation, site supervision. • Failure costs: Rejected specimens, retesting, non-conformity investigations, service disruptions.
Budgeting process	<ul style="list-style-type: none"> • Cost identification based on checklist assessments and identified needs. • Budget development using national procurement and budgeting tools. • Budget approval through national authorities (e.g., Ministry of Health) or external funding mechanisms. • Financial monitoring and revision, based on actual expenditure and evolving needs.
Budget tools and resources	<ul style="list-style-type: none"> • Use standardized templates to calculate both start-up and recurring costs at national and sub-national levels. • Include QA personnel salaries, external QC, EQA/PT panels procurement, equipment maintenance and calibration, and continuous capacity-building costs.
Funding sources	<ul style="list-style-type: none"> • Domestic: Ministry of Health budget lines, integration into national health plans. • External: Global Fund, bilateral donors, public-private partnerships. • Advocacy is key to ensuring QA budget lines are included in funding applications and national strategic plans.
Financial monitoring	<ul style="list-style-type: none"> • Establish tracking mechanisms to monitor spending and assess financial performance. • Link QA budget lines to national health accounts to promote transparency, accountability, and sustainability.