

Concluding management letter
to the Federal Ministry of Research, Technology and Space on the audit of

Funding for quantum technologies

Strategic direction and implementation



16 July 2026

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0 Executive summary

The Federal Government has recognised quantum technologies as a key technology of the 21st century. The Federal Ministry for Research, Technology and Space supports quantum technologies via grants. To this end, €246.7 million have been allocated for the year 2026 under departmental budget 30. A further €175 million is allocated to the Special Fund for Infrastructure and Climate Neutrality under departmental budget 60.

The Bundesrechnungshof examined the strategy and implementation of funding quantum technologies. Taking into account the Ministry's comments, the Bundesrechnungshof concludes as follows:

0.1

Pursuant to Section 7(2), first sentence, of the Federal Budget Code appropriate performance studies shall be conducted for all measures that have financial implications. Performance studies must be carried out during the planning phase, where appropriate in parallel with implementation, and always upon completion of a measure. There are currently several programmes and concepts relating to quantum technologies for which the Ministry has lead responsibility. Whilst their objectives overlap to some extent, such programmes are not identical and have different durations. Overall, the funding framework is not stringent. The Ministry failed to carry out performance studies during the planning phase for all programmes and concepts, even though these are measures with financial implications. It also considers evaluations of programme results to be unnecessary in some cases. The Bundesrechnungshof requested the Ministry to carry out performance studies for all measures having financial implications, to clearly define the currently valid objectives, and to adapt the concepts and programmes accordingly.

The Ministry only partially concurred with the Bundesrechnungshof's findings. It indicated that it would examine whether the links between various programmes and concepts could be presented in a more explanatory manner in the future. In principle, however, the Ministry considers such programmes and concepts to be a stringent funding framework. In the Ministry's view, only one of the programmes currently being implemented constitutes a measure having financial implications. The Ministry added that, consequently, performance studies did not need to be carried out for any of the other programmes and concepts. An update to the performance studies already carried out for the quantum systems research programme could be taken into consideration.

The Ministry's reasoning is not convincing. In addition to the announced clarification regarding existing programmes and concepts, it would be more effective to have, in future, just one

single strategic framework and, based on that, one (or more) funding programmes. The objectives, measures and milestones of the programmes and concepts must be coordinated. Additionally, the Bundesrechnungshof maintains its view that it is not only one programme that constitutes a measure having financial implications for which a performance study and an evaluation of results must be carried out. By announcing a possible update to the existing performance study, the Ministry essentially acknowledges that new measures with financial implications have since arisen which require a new study.

0.2

The chosen governance structure, comprising a state secretary and a departmental roundtable, has proved to be insufficiently binding and effective in steering the promotion of quantum technologies on an interdepartmental basis. The roundtable at state secretary level was unable to resolve key issues, such as the further development of an interdepartmental strategy. Furthermore, since the issuance of the Chancellor's organisational decree, the Ministry failed to advance the integration of the former technical unit for quantum technologies within the Federal Ministry for Economic Affairs and Energy and to clearly define responsibilities. Decisions on the continued funding of the German Aerospace Centre's quantum computing initiative (DLR QCI), which had previously been funded by the Economic Ministry, were still pending.

The Bundesrechnungshof requested the Ministry, as the ministry having lead responsibility for quantum technologies, to immediately re-establish the interdepartmental governance structures for quantum technologies in consultation with all relevant ministries. Internally, the Ministry must, as a matter of the highest priority, clarify the organisation, funding and priorities for quantum funding within the 'new' Ministry.

The Ministry acknowledged that certain governance structures could be made more binding and documented more clearly in the future. However, it rejected the finding that the structures were unfit to basically work. It also stated that it had clarified the responsibilities for quantum technologies within the Ministry. The DLR QCI was due to phase out by the end of the year; its core element, the anchor customer model, was to be continued under a new funding scheme.

With the decisions taken relative to the responsibility for quantum technologies within the Ministry and the future of the DLR QCI, the Ministry has implemented some of the Bundesrechnungshof's recommendations.

The Ministry's further comments on governance, however, are not convincing. Overall, it remains unclear to what extent the Ministry seeks to make specific adjustments to the existing structures. The Bundesrechnungshof maintains its view that the Ministry must immediately establish an efficient interdepartmental governance framework.

0.3

Under the so-called sectoral exemption, expenditure on, for example, the protection of information technology systems may be deducted from the receipts from borrowing that are relevant to the debt rule. The term 'protection of information technology systems' should be seen in the context of 'strengthening further elements of Germany's defence capability'. Despite reservations, the Ministry has assigned budget title 683 25 'Quantum Systems – Quantum Technologies, Photonics' to the sectoral exemption since 2025. However, this title primarily provides funding for research promotion and other cross-cutting tasks, rather than for research as to national security. The Ministry should therefore not have assigned budget title 683 25 to the sectoral exemption.

The Ministry stated that it continued to regard the assignment of expenditure to the sectoral exemption as justified. Technological and digital sovereignty, it argued, was a prerequisite for the effective protection of information technology systems and encompassed, amongst other things, research and development, the development of skilled workers and transfer structures.

The Ministry's reasoning is not convincing. The funding objectives of the measures allocated to budget title 683 25 are not, in fact, geared towards the protection of information technology systems. A direct link is not apparent. The Bundesrechnungshof maintains its view that the Ministry may only apply the sectoral exemption to expenditure that serves exclusively and directly to protect information technology systems.

0.4

The principle of proper record-keeping applies to all government actions. Pursuant to this principle, files must be kept in a complete and well-organised manner. All activities and processing steps must be documented in the file in such a way that the facts of the case are complete and comprehensible at any given time. This serves to ensure legal certainty, transparency and oversight of government actions. Since the introduction of electronic records, the technical unit has failed to file a large proportion of the documents relating to quantum technologies. In future, it must file all documents in accordance with applicable regulations and ensure that documents not yet filed are filed.

The Ministry agreed with the Bundesrechnungshof's view that documents must be filed in a complete and comprehensible manner. However, the Ministry added, many documents relating to management submissions and the budget were stored in the electronic file system. A further review revealed that such files appear empty when viewed by the Bundesrechnungshof. The Ministry must file all activities relevant to the file promptly and in full.