## DENMARK

### GENERAL

<table>
<thead>
<tr>
<th>Area</th>
<th>Denmark (proper)</th>
<th>42,927 sq. km</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Faroe Isles</td>
<td>1,399 „ „</td>
</tr>
<tr>
<td></td>
<td>Iceland</td>
<td>102,846 „ „</td>
</tr>
<tr>
<td></td>
<td>Denmark (proper) (I-VII-1926.)</td>
<td>3,452,000</td>
</tr>
<tr>
<td></td>
<td>Faroe Isles (5-XI-1925.)</td>
<td>22,835</td>
</tr>
<tr>
<td></td>
<td>Iceland (3I-XII-1926.)</td>
<td>101,764</td>
</tr>
<tr>
<td></td>
<td>Greenland (1921)</td>
<td>14,355</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Population</th>
<th>Denmark (proper)</th>
<th>80.4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Faroe Isles (5-XI-1925.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Iceland (3I-XII-1926.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Greenland (1921)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Per sq. km</th>
<th>Denmark (proper)</th>
<th>5,118 km.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Faroe Isles (5-XI-1925.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Iceland (3I-XII-1926.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Greenland (1921)</td>
<td></td>
</tr>
</tbody>
</table>

### Army

The Army consists of:

The General Command, the General Staff, the Infantry, the Cavalry, the Artillery, the Corps of Engineers, the Air Force, the Technical Corps, the Schools, the Army Supply Corps, the Medical Corps, the Veterinary Corps, the Pay Department, the Labour Troops, the Landstorm.

### A. SUPREME MILITARY AUTHORITY AND ITS ORGANS

The King is the supreme head of the Army.

#### I. MINISTRY OF WAR.

The Ministry of War consists of two Departments; the first with four sections and one bureau and the second with two sections and one bureau.
I. Department.

(a) First Section: This section deals with questions concerning army organisation, the personnel of the army, army schools, etc.
(b) Second Section: This section deals with questions concerning the army budget, army pensions, etc.
(c) Accountancy Section.
(d) Mobilisation Section: This section deals with questions concerning army mobilisation, and the signal, telegraph, telephone and sea-transport services.

II. Department.

(a) Third Section: This section deals with questions concerning equipment, ammunition, air services, etc.
(b) Fourth Section: This section deals with questions of telegraph, telephone and wireless material, fortifications, barracks, etc.

2. THE GENERAL COMMAND.

The General Command consists of:

The General Officer Commanding, with the rank of Lieutenant-General.

The Staff of the General Command, which includes:

1. Chief of Staff, Colonel of the General Staff.
2. Assistant Chief of the Staff, a Captain of the General Staff.
3. Administrative Staff Officers, First Lieutenants attached to the General Staff.
4. Clerks; first-grade warrant officers or warrant officers of the General Staff.

3. THE GENERAL STAFF.

The General Staff comprises two Departments, and also a Commission dealing with railway matters.

The first Department deals with tactical questions and includes the following sections: Intelligence, operations, transport, fortresses.

The second Department deals with topographical questions and comprises the following sections: Administrative, geodesic, topographical, technical.

4. INSPECTORATES.

There are four General Inspectorates, namely:

(a) General Inspectorate for Infantry, to which belong:
   (1) The School of Musketry,
   (2) The Gymnastic School,
   (3) The Rank-and-file and Lieutenant Schools.

(b) General Inspectorate for Cavalry, to which belong:
   (1) The Schools of Equitation,
   (2) The Cavalry School.

(c) General Inspectorate for Artillery, to which belong:
   (1) The Schools of Gunnery,
   (2) Field Artillery Schools.

(d) General Inspectorate for Engineer Troops, to which belong:
   (1) Pioneer and Telegraph School,
   (2) Engineer Directorates,
   (3) Jutland and Funen Works Service.
B. HIGHER UNITS

The troops of the Army are organised, for the most part, in three divisions which are composed as follows:

The First Division consists of Life Guards (2 battalions), 4 infantry regiments, including one reserve regiment, 1 regiment of Hussars of the Guard, 1 artillery regiment.

The Second Division consists of 4 infantry regiments, including one reserve regiment, and 1 cavalry regiment.

The Third Division consists of 3 infantry regiments, including one reserve regiment, 1 cavalry regiment, 1 artillery regiment and 1 train company.

Unattached to divisions: one regiment of field artillery; the coast artillery; one regiment of engineers, the train and labour troops.

Each division is commanded by a Major-General. His staff consists of:

1 Chief of the Staff, a Captain of the General Staff.
1 Administrative Staff Officer, a first lieutenant attached to the General Staff.
1 Clerk, as staff sergeant of the Infantry.

One of the Major-Generals stationed at Copenhagen is commandant of the fortress of Copenhagen.

C. ARMS AND SERVICES

1. INFANTRY.

The Infantry consists of 8 line regiments, each consisting of 2 line battalions and 1 reserve battalion, except one which has only one line battalion and 2 reserve battalions.

The Life Guards consist of 1 line battalion and 2 reserve battalions, one of which is attached to an infantry regiment.

3 reserve regiments, each consisting of 3 reserve battalions, except one which has 1 line battalion and 2 reserve battalions.

Battalions consist of 4 reserve companies.

2. CAVALRY.

The Cavalry consists of:
3 regiments, each consisting of 3 squadrons.
1 train section of 2 companies.

3. ARTILLERY.

The Field Artillery is composed of:
3 Field Artillery regiments; namely:
1 regiment, consisting of:
2 light line groups of 2 line and 1 reserve battery each;
2 light reserve groups, of 3 reserve batteries each;
1 heavy line group of 3 line batteries;
1 heavy reserve group of 3 reserve batteries.
1 regiment, consisting of:
1 light line group of 3 line batteries;
2 light reserve groups of 3 reserve batteries each;
1 heavy line group of 3 line batteries;
1 heavy reserve group of 3 reserve batteries.

1 regiment, consisting of:
1 light line group of 2 line and 1 reserve batteries;
1 light reserve group of 3 reserve batteries;
1 heavy line group of 3 line batteries;
1 heavy reserve group of 3 reserve batteries.

The Coast Artillery consists of the Chief of the Coast Artillery and one battalion of 6 line and 1 reserve companies.

4. Engineers.

The Corps of Engineers consists of:
3 sapper battalions, each of 3 companies and 1 telegraph battalion of 4 companies, of which one is a reserve company.

5. Air Force.

The Air Force consists of:
The Headquarters which is under the General Staff,
The Aviation School.


The Technical Corps consists of:
1 building division, two arsenals, one arms depot, one laboratory and one experimental station.

7. Army Schools.

The Army Schools consist of:
The Corporals' and Cornets' Schools,
The Sergeants' Schools,
The Lieutenants' School,
The Officers' School,
The School of Musketry,
The Gymnastic School,
The School of Equitation,
The School of Gunnery,
The Pioneer and Telegraph School,
The Aviation School.
(a) Corporals' and Cornets' Schools are established for every arm or for parts of an arm.

(b) Sergeants' Schools are established for every arm or for parts of an arm. These schools accept corporals who wish to be trained as sergeants of reserve. They have to undertake to serve at the conclusion of the school course for one year in the army and — if they pass the school examination — to remain available for service as sergeants of the reserve for six years. The instruction lasts for about one year.

(c) Lieutenants' Schools are established for each arm or for any part thereof. The object of these schools is to train suitable second lieutenants, sergeants of reserve and cornets, as lieutenants of reserve. The instruction lasts as six months and is succeeded by a period of practical training with units.

(d) The Officers' School is intended to train persons in the warrant officers' group and regular officers of the line, captains of reserve and lieutenant-colonels of reserve and also to give regular officers a wider training.

The School consists of three classes: The warrant officers' class, the officers' class, and the special class, in addition to the courses for captains of reserve and for lieutenant-colonels of reserve.

The object of the warrant officers' class is to train warrant officers. There is one class for all arms. Sergeants of reserve who have served in that capacity for two years may be accepted as pupils. The instruction lasts for about a year and includes military subjects and general subjects.

Officers of the rank of cornet or of higher rank may be accepted for the Officers Class if they have passed a students' examination or a supplementary examination approved by Royal Decree, or a corresponding examination at the Officers' School. The object of the class is to give pupils the training which is required for regular officers in the line, especially with a view to service in smaller units. The instruction in this class lasts for about six months.

Regular officers of the line are accepted in the special class. The class is intended to give pupils a wider education. The training in this class lasts for a period of three years.

The Officers' School also includes a course for the rank of reserve Captain, and another for that of reserve Lieutenant-Colonel. The object of these courses is to instruct the pupils in the general military knowledge necessary for the various Chiefs of Sections and Sub-Sections.

8. THE INTENDANCE CORPS.

The Intendance Corps consists of:
The personnel for the Headquarter Staff of the Intendance Service.
The personnel for the Intendance Service and Accountancy, with Staffs and units.

9. THE ARMY MEDICAL CORPS.

The Army Medical Corps consists of medical personnel and hospital troops.

The hospital troops are intended for service with hospitals and ambulances and as assistants to the medical officers with units.

A permanent staff from the infantry is employed with hospital troops.

In addition, the hospital troops include corporals, under-corporals, other ranks.

10. THE ARMY VETERINARY CORPS.

The Army Veterinary Corps consists of veterinary personnel and artificers.

The veterinary personnel includes:
1 staff veterinary surgeon, commanding the corps, a certain number of veterinary chiefs, veterinary reserve personnel, other ranks, etc.
II. THE ARMY PAY DEPARTMENT.

The Pay Department is common to the Army and the Navy. It consists of 1 chief paymaster and accountants.

II. MILITARY LABOUR TROOPS.

The Staff of the Labour Troops is formed by personnel borne on the strength of the infantry. The same staff does duty for the Hospital troops. There are two Labour Troops Depots.

III. MILITARY TELEGRAPH AND TELEPHONE COMMISSION.

This Commission which is under a major-general has three sections, one for the Army, one for the Navy and one for the State Telegraph lines.

IV. POLICE CORPS.

The Police Corps consists of 7 companies and 1 depot.

V. FACTORIES.

Army Powder Factory at Frederiksvaerk, Army Equipment Factory, Army Bakery.

SUMMARY TABLE OF COMMANDS AND UNITS.

<table>
<thead>
<tr>
<th>Divisions</th>
<th>Regiments</th>
<th>Battalions</th>
<th>Squadrons</th>
<th>Companies</th>
<th>Batteries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher Units</td>
<td>3</td>
<td>8</td>
<td>16</td>
<td>64²</td>
<td>16</td>
</tr>
<tr>
<td>Infantry ¹</td>
<td></td>
<td>3</td>
<td>10²</td>
<td>9</td>
<td>27</td>
</tr>
<tr>
<td>Cavalry</td>
<td></td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Artillery ²</td>
<td></td>
<td>3</td>
<td>9</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>Field</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Heavy</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Light</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Coast</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Total</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Engineers</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
<tr>
<td>Train ³</td>
<td>3</td>
<td>3</td>
<td>9</td>
<td>9²</td>
<td>9²</td>
</tr>
</tbody>
</table>

¹ Including Life Guards.
² Including 1 reserve company.
³ Including 4 companies of Life Guards.
⁴ Not including 4 regular artillery sections, 5 reserve light artillery sections, 3 regular heavy artillery sections and 3 reserve heavy artillery sections.
⁵ Including 1 reserve company.
⁶ The train is attached to the Cavalry.
D. VOLUNTEER CORPS: LANDSTORM

Volunteer corps which are organised and trained in such a way that they can be of assistance to the Army, may be affiliated to the Army by agreement between the Minister and the corps in question. The personnel have the same status in war-time as that of the personnel which most nearly corresponds to them in the branches of the reserve of the regular Army.

In time of war, Landstorm units are formed; their organisation is drawn up in peace-time. The Landstorm is formed partly of men trained specially for that purpose; and partly of older untrained men who belonged to the army or the navy, but are no longer employed with those services; and partly of men liable to service who have received no military training.

Officers and N.C.Os of the Landstorm are selected from among former regular officers and N.C.Os of the Line or Reserve who are retained at the disposal of the War Ministry, and partly of conscript or former conscript officers and N.C.Os and, in addition, of any other persons who are considered suitable for such employment.

E. THE DEFENCE OF BORNHOLM

The defence of Bornholm is to be conducted by the head of the Bornholm recruiting district who is also Commandant of the Island. He ranks as Colonel or Lieut.-Colonel of the Reserve, supernumerary to the strength of any unit.

An Arms and Equipment Depot is to be established in Bornholm for the use of the Bornholm personnel, if required.

F. HORSES AND TRANSPORT OF THE ARMY

The following establishment of troop horses is maintained:

<table>
<thead>
<tr>
<th>Type of Troop</th>
<th>Number of Horses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infantry Regiment, and the Life Guards</td>
<td>14</td>
</tr>
<tr>
<td>Cavalry Regiment</td>
<td>400</td>
</tr>
<tr>
<td>Field Artillery Regiment, 6 groups</td>
<td>660</td>
</tr>
<tr>
<td>5 groups</td>
<td>560</td>
</tr>
<tr>
<td>4 groups</td>
<td>460</td>
</tr>
<tr>
<td>Engineer troops (Iceland ponies)</td>
<td>6</td>
</tr>
<tr>
<td>Train Units</td>
<td>32</td>
</tr>
<tr>
<td>the Officers’ School</td>
<td>15</td>
</tr>
<tr>
<td>the School of Equitation</td>
<td>20</td>
</tr>
</tbody>
</table>

The troop horses with train units, the Officers’ School and the School of Equitation are permanently in service. About 100 of the infantry troop horses, about 640 of the cavalry, about 800 of the field artillery and about 3 of the engineer horses are boarded out with private persons.

The Defence Minister is authorised to replace a certain number of the troop horses in the field artillery and train by motor vehicles.
G. RECRUITING SYSTEM — TRAINING

I. GENERAL REGULATIONS FOR ENROLMENT, DISTRIBUTION AND TRAINING.

All men of the ages prescribed in the Military Service Law, who are fit for service, are enrolled for service in time of war.

The young recruits are entered upon the conscription rolls at the age of 17 and receive their first military training between the ages of 19 and 25. According to the present Army Act, which dates from 1922, the period of service in the principal branches of the army is five months, apart from a few subsequent training periods of shorter duration. For the cavalry and artillery and some of the other arms, the period of service is somewhat longer. A part of the forces, known as the “Landstorm” (militia) and intended for auxiliary service, receives two months’ training. Men in their first 8 years’ service form the troops of the line, while those in the succeeding period of 8 years form the Reserve. During these 16 years the conscripts must keep the enlistment authorities informed as to their addresses and may not leave the country without permission.

Of the men fit for service, the following numbers are trained annually:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the Infantry Regiments</td>
<td>4,400</td>
</tr>
<tr>
<td>&quot; &quot; Life Guards</td>
<td>440</td>
</tr>
<tr>
<td>&quot; &quot; Cavalry Regiments</td>
<td>300</td>
</tr>
<tr>
<td>Train</td>
<td>260</td>
</tr>
<tr>
<td>Field Artillery</td>
<td>1,110</td>
</tr>
<tr>
<td>Coast Artillery</td>
<td>450</td>
</tr>
<tr>
<td>Engineers</td>
<td>320</td>
</tr>
<tr>
<td>Technical Corps</td>
<td>90</td>
</tr>
<tr>
<td>Intendance Corps</td>
<td>40</td>
</tr>
<tr>
<td>Hospital troops</td>
<td>90</td>
</tr>
<tr>
<td>Army Medical Service, Veterinary Corps and Requisition Service, and Labour troops: as required.</td>
<td>1,500</td>
</tr>
</tbody>
</table>

Privates who, during the first period of training, are found unfit for service in the arm to which they have been allotted, but who are suited for service in the Train or Labour troops, may be employed on duties of the above nature with their own units, or elsewhere in the Army. They are held to serve for 200 days.

When they are sent home on furlough they are struck off the strength of their units and transferred to the Train or Labour troops.

Vacancies which have occurred in a unit are filled by calling up a correspondingly greater number of men of the same or the next year’s levy to the arms concerned.

2. TRAINING OF CONSCRIPTS IN THE INFANTRY REGIMENTS.

The men who have to be trained each year with the infantry regiments are called up either in May for a (longer) period of summer training, or in November for a (shorter) period of winter training.
The first training lasts 150 days.

The required number of men from the Infantry are trained with the machine-gun companies and in the service of light mortars.

The following members of each levy are retained for continuation training after the expiration of the 150 days:

(a) 9 per cent of the strength of the levy in the middle of the period of training, for twelve months' instruction as Cadet N.C.O.s. The men selected in this way are trained as corporals or cornets.

(b) 1,120 private soldiers, 560 from each contingent, for 90 days.

All men liable for service who have been released on furlough are called back to the colours for repetition training, twice in their first eight years of service — on each occasion for 28 days.

3. Training of Conscripts with the Life Guards.

The 440 men who are trained each year with the Life Guards join in two contingents of equal size. The first period of training lasts 305 days:

20 cadet N.C.O.s are selected from each contingent and are kept for continuation training for seven months in addition to the 305 days. They are trained as corporals or cornets.

The numbers required are trained with the machine-gun company and in the service of light mortars.

All conscripts sent on furlough are called up for continuation training, twice in the first eight years of their service, for 20 days on each occasion.

4. Training of Conscripts for the Landstorm.

Conscripts who are trained for the Landstorm have to serve for 60 days.

They are not called up for continuation training, but if called up under special circumstances — e.g., for the formation of a "security force" — they may be called up before the conscripts of the Army if this appears desirable for military reasons.

5. Training of Conscripts with Cavalry Regiments.

The 300 men who are trained annually with the Cavalry regiments are called up in one contingent. The training is carried out with the line squadrons. The first period of training lasts 425 days.

Thirty men are selected for training as cadet N.C.O.s.; their service is prolonged for 75 days beyond the regulation 425 days. They are trained as corporals or cornets.

All conscripts who have been sent on furlough are called up twice, for 28 days on each occasion, for repetition training.
6. Training of Conscripts with the Train.

The 260 men who are trained in each year are called up in two contingents.

The first training lasts 60 days, after which the men are retained for 183 days’ continuation training as rough riders, with staffs and units, or with train detachments.

The men sent home on furlough may be called up for continuation training twice during the first eight years of service, for 28 days on each occasion.

7. Training of Conscripts with the Artillery.

(a) Field Artillery.

The 1,110 men who are trained each year are called up in one contingent.

The training is carried out with the line groups.

The first period of training lasts 215 days. Field Artillery men, up to the required number, are taken for training with the anti-aircraft guns or in the balloon service.

The following are retained for continuation training after the completion of 215 days:

(a) 90 cadet N.C.O.s for 12 months; these are trained as corporals and cornets.

(b) 195 privates for 195 days.

Conscripts who have been sent on furlough are called up for repetition training twice in their first eight years’ service, viz., once for 28 days and once for 14 days. Men who have performed their repetition training as privates are, however, exempted from the 28-day period.

(b) Coast Artillery.

450 men are to be trained annually with the Coast Artillery. The first training lasts eight months. 14 men out of each levy are retained for training as N.C.O.s and remain in service eight months. There are two subsequent trainings of 14 days each.

8. Training of Conscripts in the Engineer Troops.

The 320 men who are trained each year with the Engineer troops are called up in three contingents. The training is carried out with the line companies. The first training lasts for 200 days.

The following are kept for continuation training after the completion of the 200 days:

(a) 32 cadet non-commissioned officers for 355 days. They are trained as corporals and cornets.

(b) 50 privates for 210 days.
Conscripts who have been sent home on furlough are called up for repetition training twice during their first eight years' service, for 20 days on each occasion. Privates who have performed their repetition training as such are, however, exempted from being summoned for the first period.

9. FLYING SERVICE.

For training in the Flying Service preference is given to conscripts who volunteer for this duty. The men selected may later on have to accept certain alterations in their conditions of service, as regards period of training, repetition training, etc.

10. TRAINING OF CONSCRIPTS WITH THE TECHNICAL CORPS.

The 90 men who are trained each year with the Technical Corps are called up in two contingents. The first period of training lasts for 200 days.

Conscripts on furlough may, if necessary, be called up during their first eight years of service for repetition training twice, for 28 days on each occasion.

11. TRAINING OF CONSCRIPTS WITH THE INTENDANCE CORPS.

The 40 men who are trained each year with the Intendance Corps receive a first period of training lasting 90 days.

At the conclusion of 90 days, 10 cadet reserve accountants are kept for repetition training for 125 days. They are appointed as corporals and are trained as reserve accountants.

Conscripts on furlough may, if necessary, be called up twice during the first eight years of service for repetition training, for two periods of not more than 50 days each.

12. TRAINING OF CONSCRIPTS FOR MEDICAL STAFF.

Men who are being trained for the Medical Service are called up for service for a period of not more than six months.

After a first period of military and special preliminary training, they are appointed assistant surgeons and undergo further training as such.

Men on furlough may, if necessary, be called up during the first eight years of their service for repetition training, for two periods of 28 days each.

13. TRAINING OF CONSCRIPTS FOR HOSPITAL TROOPS.

The 90 men who are trained each year for Hospital Troops serve for a period of 210 days.

Men on furlough may, if necessary, be called up in their first eight years of service for repetition training, for two periods of 40 days each.
In addition to conscripts trained as Hospital Troops, some of the men in other units and in the Labour Troops are trained in first-aid and as stretcher-bearers.

14. **TRAINING OF CONSCRIPTS WITH THE VETERINARY CORPS.**

Men who are under training for the Veterinary Service are trained for a period not exceeding six months.

After the first military and special preliminary training they are appointed assistant veterinary surgeons, and undergo further training as such.

Men on furlough may, if necessary, be called up for service during the first eight years of service for repetition training, for two periods of 28 days each.

15. **LABOUR CORPS.**

Men called up for service with the Labour Corps serve for 200 days. The remainder of the personnel is obtained from the units of the Army.

Men of the Labour Corps who are detailed as stretcher-bearers with the ambulances may, if required, be called up for repetition training for two periods of 14 days each during their first eight years’ service.

**H. EFFECTIVES**

Officers on the active list .......................... 457
Officers of the Reserve (performing military service 30 days annually) .......................... 465
Officers belonging to the Special Corps (Officiants) .......................... 650
 Sergeants of the Reserve doing military duty .......................... 177
 Sergeants of the Reserve performing military duty only 30 days annually .......................... 518
 Other ranks — exclusive of soldiers performing manual labour called up for service, every year .......................... 8,625

Air Force:

Personnel (flying and non-flying) .......................... 95

Gendarmerie and Police:

State Police .......................... 607
Frontier Gendarmerie .......................... 420
Local Police of Copenhagen and Frederiksberg .......................... 1,116
Other Local Police .......................... 994

Under war conditions the army can be brought up to a total strength of about 100,000.
RESULTS OF THE WORK OF THE ARMY RECRUITING BOARDS.

<table>
<thead>
<tr>
<th></th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
<th>1924</th>
<th>1921/25 average</th>
<th>1916/20 average</th>
<th>1911/15 average</th>
<th>1906/10 average</th>
<th>1901/05 average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passed for combatant service</td>
<td>15,304</td>
<td>15,638</td>
<td>15,663</td>
<td>16,032</td>
<td>16,418</td>
<td>18,222</td>
<td>14,901</td>
<td>11,933</td>
<td>11,407</td>
</tr>
<tr>
<td>Passed for other service</td>
<td>6,639</td>
<td>5,870</td>
<td>5,509</td>
<td>6,229</td>
<td>5,121</td>
<td>3,416</td>
<td>2,904</td>
<td>1,724</td>
<td>1,638</td>
</tr>
<tr>
<td>Put back for re-examination</td>
<td>5,435</td>
<td>5,073</td>
<td>5,286</td>
<td>4,867</td>
<td>5,350</td>
<td>4,910</td>
<td>6,801</td>
<td>5,824</td>
<td>5,742</td>
</tr>
<tr>
<td>Total number of men unfit for service</td>
<td>10,470</td>
<td>10,251</td>
<td>10,018</td>
<td>9,621</td>
<td>9,671</td>
<td>8,146</td>
<td>7,405</td>
<td>9,627</td>
<td>8,000</td>
</tr>
<tr>
<td>Total number examined</td>
<td>37,848</td>
<td>36,832</td>
<td>36,476</td>
<td>36,749</td>
<td>36,560</td>
<td>34,694</td>
<td>32,011</td>
<td>29,108</td>
<td>26,787</td>
</tr>
<tr>
<td>Number found unfit for service per 100 men finally examined</td>
<td>32.3</td>
<td>32.3</td>
<td>32.1</td>
<td>30.2</td>
<td>31.0</td>
<td>27.4</td>
<td>29.5</td>
<td>41.3</td>
<td>38.0</td>
</tr>
</tbody>
</table>

I. CADRES

1. DIVISION OF PERSONNEL INTO RANKS AND GRADES.

The personnel of the Army consists, in addition to privates, of: Officers and non-commissioned officers and persons graded as such.

The officers and N.C.O.s consist of:

1. Permanent officers and N.C.O.s of the Line, divided into two groups: (a) the officers' group; (b) the warrant officers' group.

2. Permanent officers and N.C.O.s of the Reserve divided into two groups: (a) the officers' group; (b) the warrant officers' group.

3. Conscript N.C.O.s.

The permanent military officiants of the Intendance Corps, the Medical Corps and the Veterinary Corps, specialists, regular bandmen, permanent artificers, etc.

2. ADMISSIONS, DISCHARGES, APPOINTMENTS, PROMOTION AND TRANSFERS OF OFFICERS AND N.C.O.S.

No one can become an officer or N.C.O. without having been trained as a private.

(a) Conscript Officers and N.C.O.s.

Lance-corporals and corporals are appointed by the Commander of the unit.

Cornets and second lieutenants are appointed by the War Minister. Appointments to the rank of second lieutenant are made from among cornets and N.C.O.s who have passed the officers' class at the Officers' School and sergeants of reserve who have passed the Cornets' School or have been trained as airmen.
(b) **Regular N.C.O.s of the Reserve.**

Sergeants of reserve are appointed and discharged by the War Minister.

This rank is recruited from corporals who have passed the Sergeants' School and warrant officers discharged from the line, who serve as sergeants of reserve, but are still graded as warrant officers.

Sergeants of reserve are liable for service for one year after the conclusion of the Sergeants' School course and for 30 days each year, as ordered by the War Minister, and also, if required, during mobilisation.

Sergeants of reserve are discharged at latest on reaching the age of 40.

(c) **Regular officers of the warrant officers' group.**

The higher grades of warrant officers are appointed, promoted and discharged by the King. The remaining grades by the Minister of War.

Warrant officers are recruited from sergeants of reserve who have passed the warrant officer class in the Officers School.

Warrant officers are promoted from one grade to another, by selection, after a certain minimum period of service in each grade.

In the General Staff, the Air Force, the Technical Corps and the Supply Corps the warrant officers' appointments are filled by warrant officers of units with not less than two years' service in their grade.

No N.C.O. can be promoted to warrant officer after the age of 32.

Warrant officers are discharged at the age of 55; higher warrant officers and staff warrant officers at the age of 60, and technical and intendance corps warrant officers at the age of 65.

(d) **Regular officers of the line.**

Appointments, promotions and discharges of regular officers are made by the King.

N.C.O.s who have passed the officers' class in the Officers' School and have subsequently served six months as N.C.O.s may be appointed first lieutenants.

First lieutenants may be promoted captains in their own arms after four years' service as first lieutenants. Promotion is either by selection or seniority. If two promotions are made by selection, the next four are made by seniority.

Captains who have served four years in that rank may be promoted lieut.-colonel. Promotion is by selection.

Lieut.-colonels may be promoted colonels by selection.

Colonels of any arm may be promoted major-generals. Promotion is by selection.

Major-generals may be promoted Lieut.-generals by selection.

First lieutenants may be appointed to the General Staff after at least two years' service in their own rank. The captains' and lieut.-colonels' appointments in the General Staff are filled by officers of the various arms with at least two years' service in the respective ranks. The remaining officers' appointments in the General Staff are filled either by officers from the arms or by promotions in the General Staff.

Officers are compulsorily retired as follows:

- First lieutenants, at the age of 45
- Captains, at the age of 55
- Lieut.-colonels and colonels at the age of 65
- Major-generals and lieut.-generals at the age of 70
Officers are entitled to retire on pension at the following ages:

- First lieutenants, at the age of 42
- Captains, at the age of 52
- Lieut.-colonels and colonels at the age of 60
- Major-generals and lieut.-generals at the age of 65

The above officers may also be allowed to retire on pension and be simultaneously transferred to the Reserve.

(c) Permanent Officers of the Reserves.

Permanent Officers of the Reserves of the rank of Captain or upwards are appointed, promoted and discharged by order of the King; Lieutenants of Reserve by the Minister of War. Appointments to the rank of permanent officer in the Reserve can only be made at the request of the person concerned. Permanent Officers of the Reserve are liable to serve in the Army for a period, up to thirty days annually, to be decided by the War Minister, and also, if required, during the mobilisation of the Army. Lieut.-Colonels and Captains of the Reserve are also liable to perform any administrative service which is involved by their duties as Commanding Officers.

II

Navy.

NOTA. — The first date in brackets gives the date of the launching of the ship; the second that of its completion. The dash (—) signifies that the construction has not yet been completed or that the date of completion is not known.

LIST OF UNITS

(1927)

Coast-Defence Ships.


Cruisers.

1. **Hjemdall** (1894-) Displacement 1,313 and 1,300 tons. Dimensions: $23\frac{3}{4} \times 34 \times 11\frac{3}{4}$ feet. H P. 3,100 = 17 kts. Guns: 2 4.7-inch; 4 20-pdr.; 2 6-pdr.; 2 6-pdr. A.A.; 2 torpedo-tubes (18-inch).

2. **Gejser** (1892-) 34 X $13\frac{3}{4}$ feet. H P. 3,100 = 17 kts.

3. **Fylla** (1915) 1,300 tons.

(used as Fishery Cruiser),

23 (+ 3 projected) torpedo-boats.

<table>
<thead>
<tr>
<th>No.</th>
<th>Class</th>
<th>Date of launching</th>
<th>Displacement</th>
<th>H.P.</th>
<th>Max. Speed</th>
<th>Fuel coal</th>
<th>Tubes</th>
<th>Max. Draught</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Improved</td>
<td></td>
<td>Tons</td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Hvalrossen</td>
<td>1913</td>
<td>271</td>
<td>5,000</td>
<td>27.5</td>
<td>80</td>
<td>5</td>
<td>6(\frac{1}{4})</td>
</tr>
<tr>
<td>3</td>
<td>Sørideren</td>
<td>1911</td>
<td>295</td>
<td>5,000</td>
<td>27.0</td>
<td>80</td>
<td>5</td>
<td>7(\frac{1}{4})</td>
</tr>
<tr>
<td>3</td>
<td>Tumleren</td>
<td>1911</td>
<td>105</td>
<td>2,100</td>
<td>24.5</td>
<td>11</td>
<td>3</td>
<td>8(\frac{3}{4})</td>
</tr>
<tr>
<td>1</td>
<td>Ormen</td>
<td>1907</td>
<td>138</td>
<td>2,100</td>
<td>24.0</td>
<td>16</td>
<td>4</td>
<td>7(\frac{3}{4})</td>
</tr>
<tr>
<td>3</td>
<td>Havørnøn</td>
<td>1898-97</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

16 submarines.

<table>
<thead>
<tr>
<th>No.</th>
<th>Type</th>
<th>Date of launching</th>
<th>Displacement</th>
<th>H.P.</th>
<th>Max. Speed</th>
<th>Fuel Stowage</th>
<th>Tubes</th>
<th>Max. Draught</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Daphne</td>
<td>1924-27</td>
<td>325</td>
<td>1,000</td>
<td>14.0</td>
<td>6</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Rola</td>
<td>1915-21</td>
<td>301</td>
<td>1,000</td>
<td>15.0</td>
<td>12.3</td>
<td>5</td>
<td>8(\frac{1}{4})</td>
</tr>
<tr>
<td>5</td>
<td>Aegir</td>
<td>1912-15</td>
<td>235</td>
<td>340</td>
<td>13.5</td>
<td>8</td>
<td>3</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>Havmanden</td>
<td>1911-14</td>
<td>204</td>
<td>275</td>
<td>9.3</td>
<td>7.5</td>
<td>2</td>
<td>8</td>
</tr>
</tbody>
</table>

Miscellaneous: 19 different units (mine ship, patrol boats, torpedo transport, training ships, etc.).

**Summary Table of Naval Units.**

<table>
<thead>
<tr>
<th>Number</th>
<th>Total Tonnage</th>
<th>Depreciated Tonnage (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>17,550</td>
<td>3,340</td>
</tr>
<tr>
<td>3</td>
<td>3,913</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>3,858</td>
<td>189</td>
</tr>
<tr>
<td>16</td>
<td>3,462</td>
<td>912</td>
</tr>
<tr>
<td>Total</td>
<td>28,783</td>
<td>4,441</td>
</tr>
</tbody>
</table>

(a) Depreciated tonnage (on January 1st, 1928) is calculated as follows:

1. For battleships, battle-cruisers, coast-defence ships, monitors, aircraft-carriers and miscellaneous craft, a reduction in original tonnage at the rate of 1/20 per annum from date of completion.
2. For cruisers and light cruisers, a reduction of 1/17 per annum from date of completion.
3. For torpedo-craft and submarines, a reduction of 1/12 per annum from date of completion.

(b) Including a Fishery Cruiser (1,300 tons).

**Personnel:** about 4,000 officers and men.

---

1. Rebuilt 1909.
2. Rebuilt 1907. Reconstructed and re-boilered, 1922.
III.

Budget Expenditure on National Defence.

A. Notes on Budget Procedure.

(1) The financial year covers the period from April 1st to March 31st. The original estimates are submitted to the Folketing at the beginning of each ordinary session, that is, in October, for the financial year beginning on the following April 1st, and the budget is voted in March, immediately before the opening of the financial year. Supplementary estimates are usually submitted to the Folketing in January for the current financial year and are voted about the end of that year, that is, in March or April. The closed accounts for a given year ending March 31st are published in the succeeding month of October.

(2) The budget is divided into the two following groups:

(a) Current revenue and current expenditure (Sections 1-25 of the budget).

(b) Revenue from realisation of State capital and from increase of public debt, and expenditure for increase of State capital and redemption of debt (Section 26 of the budget).

Expenditure for increase of State capital is limited to investments in public undertakings which normally yield a surplus, and grants of interest-bearing loans to municipalities, associations, etc. All military and naval expenditure is included in "current expenditure", which is divided into ordinary and extraordinary. The latter comprises, in particular, expenditure resulting from increase of capital invested in buildings of a non-profit-yielding character (military works, schools, etc.), and also expenditure of an exceptional character.

In the budget for 1923-24 the grouping of the defence appropriations was greatly modified and in the budget for 1925-26 a further modification was introduced, by reason of which pensions, interest and depreciation in respect of capital invested in military and naval property and establishments are charged to the Defence Departments and not, as previously, accounted for in other sections of the budget or not accounted for. The Danish budget appears to be the only State budget in which depreciation charges are shown as defence expenditure.

(3) As a rule the budget is drawn up on the system of net appropriations, so that receipts collected by the various departments in the course of their activities (revenue from school fees, from sale of products, from realisation of old materials, from contributions of local governments, etc.) are set off against expenditure as "appropriations in aid".

(4) Local authorities spend certain insignificant amounts on billeting and on construction and maintenance of military buildings.
B. Budget Expenditure on National Defence

I. Summary of Defence Expenditure (Net).

<table>
<thead>
<tr>
<th></th>
<th>1925-26</th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of War</td>
<td>34.2</td>
<td>30.7</td>
<td>26.8</td>
<td>29.6</td>
</tr>
<tr>
<td>Ministry of the Marine</td>
<td>16.8</td>
<td>15.5</td>
<td>13.6</td>
<td>13.9</td>
</tr>
<tr>
<td>Ministry of the Interior (recruiting, medical inspection and billeting)</td>
<td>1.5</td>
<td>1.3</td>
<td>1.3</td>
<td>1.3</td>
</tr>
<tr>
<td>Total</td>
<td>52.5</td>
<td>47.5</td>
<td>41.7</td>
<td>44.8</td>
</tr>
<tr>
<td>Defence expenditure index</td>
<td>100</td>
<td>90</td>
<td>79</td>
<td>85</td>
</tr>
</tbody>
</table>

Official index number of wholesale prices:

\[
\begin{align*}
1913 &= 100, \\
1925-1926 &= 100.
\end{align*}
\]

\[
\begin{align*}
1925-26 &= 100, \\
1928-29 &= 106
\end{align*}
\]

Notes. — (1) The figures in the table above do not include pensions or debt service. In the national accounts pensions, interest on funds invested in defence works and depreciation are charged to the military and naval budgets, but as, in some cases, items of a civil character are, nevertheless, included in the figures for those charges as shown in the accounts, it has been considered preferable to exclude them from the summary table.

(2) The item "Ministry of the Marine" includes only the Naval Services and not the Civil Services charged to that Ministry. As regards the central administration of the Ministry, it has not been possible to specify the portion relating to civil functions.

(3) The salaries of the Ministers of War and of the Marine are not included in the figures in the table above.
II. Analysis of Defence Expenditure.

(i) Ministry of War.

### Table 2.

<table>
<thead>
<tr>
<th></th>
<th>1925-26</th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Closed Accounts</td>
<td>Estimates voted</td>
<td>Kroner (ooo's omitted)</td>
<td></td>
</tr>
<tr>
<td>I. Central Administration</td>
<td>609</td>
<td>519</td>
<td>428</td>
<td>456</td>
</tr>
<tr>
<td>II. Army:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay, etc.</td>
<td>11,613</td>
<td>10,793</td>
<td>10,582</td>
<td>10,786</td>
</tr>
<tr>
<td>Military courts</td>
<td>31</td>
<td>28</td>
<td>22</td>
<td>28</td>
</tr>
<tr>
<td>Provisions, etc.</td>
<td>3,515</td>
<td>2,884</td>
<td>2,698</td>
<td>2,827</td>
</tr>
<tr>
<td>Medical service</td>
<td>1,014</td>
<td>950</td>
<td>894</td>
<td>945</td>
</tr>
<tr>
<td>Clothing, etc.</td>
<td>1,423</td>
<td>1,144</td>
<td>834</td>
<td>890</td>
</tr>
<tr>
<td>Forts and barracks</td>
<td>2,427</td>
<td>2,200</td>
<td>2,251</td>
<td>2,217</td>
</tr>
<tr>
<td>Schools</td>
<td>401</td>
<td>369</td>
<td>340</td>
<td>343</td>
</tr>
<tr>
<td>Transport service</td>
<td>2,992</td>
<td>2,532</td>
<td>2,510</td>
<td>2,550</td>
</tr>
<tr>
<td>Air Force</td>
<td>616</td>
<td>624</td>
<td>788</td>
<td>775</td>
</tr>
<tr>
<td>Topographical service</td>
<td>338</td>
<td>311</td>
<td>295</td>
<td>297</td>
</tr>
<tr>
<td>War materials, etc.</td>
<td>3,183</td>
<td>2,750</td>
<td>2,400</td>
<td>2,475</td>
</tr>
<tr>
<td>Daily allowances, etc.</td>
<td>758</td>
<td>743</td>
<td>729</td>
<td>756</td>
</tr>
<tr>
<td>Army chaplains</td>
<td>14</td>
<td>14</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>Miscellaneous items</td>
<td>758</td>
<td>678</td>
<td>576</td>
<td>625</td>
</tr>
<tr>
<td></td>
<td>29,083</td>
<td>26,017</td>
<td>24,935</td>
<td>25,528</td>
</tr>
<tr>
<td>III. Expenditure arising from change of military organisation</td>
<td>1,392</td>
<td>1,004</td>
<td>363</td>
<td>338</td>
</tr>
<tr>
<td>IV. Extraordinary expenditure:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupation of South Jutland</td>
<td>13</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Barracks and drill grounds</td>
<td>3,000</td>
<td>3,182</td>
<td>1,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Various expenses</td>
<td>86</td>
<td>—</td>
<td>98</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>3,099</td>
<td>3,182</td>
<td>1,098</td>
<td>3,250</td>
</tr>
<tr>
<td>Total IV.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total I-IV</td>
<td>34,183</td>
<td>30,722</td>
<td>26,824</td>
<td>29,572</td>
</tr>
<tr>
<td>V. Pensions, interest and depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contribution to Pension Fund</td>
<td>531</td>
<td>521</td>
<td>487</td>
<td>504</td>
</tr>
<tr>
<td>Interest on capital invested in fixed property and military establishments</td>
<td>5,767</td>
<td>5,928</td>
<td>5,507</td>
<td>5,477</td>
</tr>
<tr>
<td>Depreciation of capital invested in fixed property and military establishments</td>
<td>616</td>
<td>595</td>
<td>586</td>
<td>580</td>
</tr>
<tr>
<td></td>
<td>6,914</td>
<td>7,044</td>
<td>6,580</td>
<td>6,561</td>
</tr>
<tr>
<td>Total V</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total I-V</td>
<td>41,097</td>
<td>37,766</td>
<td>33,404</td>
<td>36,133</td>
</tr>
</tbody>
</table>
(2) Ministry of the Marine.

Table 3.

<table>
<thead>
<tr>
<th></th>
<th>1925-26</th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Kroner (ooo's omitted)</td>
<td>Kroner (ooo's omitted)</td>
<td>Kroner (ooo's omitted)</td>
<td>Kroner (ooo's omitted)</td>
</tr>
<tr>
<td>I. Central Administration</td>
<td>495</td>
<td>439</td>
<td>387</td>
<td>359</td>
</tr>
<tr>
<td>II. Navy:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay of officers, etc.</td>
<td>4,764</td>
<td>4,481</td>
<td>4,219</td>
<td>4,221</td>
</tr>
<tr>
<td>Maintenance and new constructions</td>
<td>7,472</td>
<td>6,857</td>
<td>5,673</td>
<td>6,245</td>
</tr>
<tr>
<td>Naval station</td>
<td>2,319</td>
<td>2,068</td>
<td>1,826</td>
<td>2,114</td>
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<tr>
<td>Inspection of ships</td>
<td>79</td>
<td>74</td>
<td>73</td>
<td>71</td>
</tr>
<tr>
<td>Chemical laboratory</td>
<td>30</td>
<td>29</td>
<td>27</td>
<td>27</td>
</tr>
<tr>
<td>Naval buildings</td>
<td>371</td>
<td>387</td>
<td>349</td>
<td>316</td>
</tr>
<tr>
<td>Schools</td>
<td>201</td>
<td>207</td>
<td>184</td>
<td>210</td>
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<tr>
<td>Billeting</td>
<td>24</td>
<td>22</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Hospitals</td>
<td>330</td>
<td>327</td>
<td>266</td>
<td>292</td>
</tr>
<tr>
<td>The King's ship <em>Dannebrog</em></td>
<td>150</td>
<td>156</td>
<td>135</td>
<td>125</td>
</tr>
<tr>
<td>Pay to workers on sick leave, etc.</td>
<td>160</td>
<td>173</td>
<td>150</td>
<td>80</td>
</tr>
<tr>
<td>Various expenses</td>
<td>288</td>
<td>240</td>
<td>201</td>
<td>165</td>
</tr>
<tr>
<td>Pay to personnel serving under transitory conditions</td>
<td>620</td>
<td>473</td>
<td>398</td>
<td>193</td>
</tr>
<tr>
<td>Expenditure on account of explosion on a steamer</td>
<td>130</td>
<td>63</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Recovery and repair : Accident to crane.</td>
<td></td>
<td>90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct: On account of vacancies</td>
<td>672</td>
<td>518</td>
<td>417</td>
<td>480</td>
</tr>
<tr>
<td>On account of fall in cost of living, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total II</td>
<td>16,266</td>
<td>15,039</td>
<td>13,209</td>
<td>13,578</td>
</tr>
<tr>
<td>Total I and II</td>
<td>16,761</td>
<td>15,478</td>
<td>13,596</td>
<td>13,937</td>
</tr>
<tr>
<td>III. Pensions, interest and depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contribution to Pension Fund</td>
<td>288</td>
<td>280</td>
<td>308</td>
<td>208</td>
</tr>
<tr>
<td>Interest on capital invested in fixed property and naval establishments</td>
<td>2,177</td>
<td>1,748</td>
<td>1,709</td>
<td>984</td>
</tr>
<tr>
<td>Depreciation of capital invested in fixed property and naval establishments</td>
<td>352</td>
<td>349</td>
<td>345</td>
<td>197</td>
</tr>
<tr>
<td>Total III</td>
<td>2,817</td>
<td>2,377</td>
<td>2,362</td>
<td>1,389</td>
</tr>
<tr>
<td>Total I-III</td>
<td>19,578</td>
<td>17,855</td>
<td>15,958</td>
<td>15,326</td>
</tr>
</tbody>
</table>

In the closed accounts for 1927-28 and previous years the expenditure shown under the heading "Pensions, interest and depreciation" includes certain charges arising from the civil enterprises (lighthouses, etc.) administered by the Ministry of the Marine, but the budget estimates for 1928-29 differentiate between naval and civil charges. The reduction in Total III from 2,36,2000 Kr. in 1927-28 to 1,389,000 Kr. in 1928-29 is merely due to the exclusion of civil charges in the later year.

(a) Air Service. Expenditure on the Military Air Force is included in the figures given in Tables 2 and 3. It is not possible, from the information available, to give a complete statement of expenditure for Air Service purposes.
(b) Military establishments. The State maintains two military factories (the Army Powder Factory and the Military Clothing Factory) as independent undertakings, the surplus or deficit on these being carried direct to the receipts side of the General Budget (together with those of other State undertakings), instead of being charged to the budgets of the defence ministries. Only payments for deliveries to the Army and the Navy appear in those budgets.

(c) Tables 2 and 3 do not include any expenditure for civil purposes, the appropriations for various civil institutions charged to the budget of the Ministry of the Marine having been excluded. The most important of these institutions are: The Lighthouse Service, the Coast Guard, Pilotage, the Salvage Service, the Hydrographical Service and the Meteorological Service. The total appropriations for all the civil services in the budget of the Ministry of the Marine amount to 6,014,398 Kr. in the closed accounts for 1927–28 and to 7,026,768 Kr. in the estimates for 1928–29.

(3) Ministry of the Interior.

TABLE 4.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Recruiting and medical inspection</td>
<td>855</td>
<td>714</td>
<td>718</td>
<td>63</td>
</tr>
<tr>
<td>Billeting</td>
<td>681</td>
<td>633</td>
<td>618</td>
<td>629</td>
</tr>
<tr>
<td>Total</td>
<td>1,536</td>
<td>1,347</td>
<td>1,336</td>
<td>1,262</td>
</tr>
</tbody>
</table>

III. Receipts in connection with Defence Expenditure.

(1) Appropriations in Aid. As stated in the notes on budget procedure, the defence budgets are drawn up on the system of net appropriations, appropriations-in-aid being set off against expenditure. The total receipts for the Army and the Navy together, deducted in this way, vary from 500,000 to 1,000,000 Kr.

(2) Defence establishments are the Army Powder Factory, the Military Clothing Factory and the Naval Dockyards, all of which are autonomous organisations employing commercial accounting systems. The Army Powder Factory is regularly worked at a loss, which amounted to 128,366 Kr. in 1927–28. The Military Clothing Factory and the Naval Dockyards gave surpluses of 11,342 Kr. and 38,351 Kr. respectively. These surpluses are not appropriated in aid, but shown as revenue from State undertakings in the General Budget. A deficit, if any, is also borne by the General Budget.

IV. Expenditure referring to Previous Years.

(1) Debt Service. No interest on or redemption of public debt is charged to the military budgets, nor is information available as to what portion of the total debt is incurred for military purposes.

(2) Military and naval pensions are not charged to the defence budgets. The total amount of these pensions is not shown separately in the budgets.
C. SUPPLEMENTARY DETAILS.

(1) The State contributes to private rifle clubs, the following amounts being charged to the budget of the Ministry of the Interior:

- 1925-26 .................. 112,000 Kr.
- 1926-27 .................. 97,100 »
- 1927-28 .................. 95,200 »
- 1928-29 .................. 105,200 »

(2) The Civil Air Service is administered by the Ministry of Public Works. The expenditure on this item was:

- 1925-26 .................. 268,080 Kr.
- 1926-27 .................. 625,631 »
- 1927-28 .................. 381,875 »
- 1928-29 .................. 182,818 »

Of the amount allocated in 1927-28, 350,000 Kr. represent participation in the cost of aviation on various international air routes determined by the Ministry of Public Works.

(3) No recent information is available as to the amounts spent by local authorities on billeting or on construction and maintenance of military buildings, but it is probable that the outlay is insignificant.