SWEDEN

GENERAL

Area ........ 448,460 sq. km.
Population (1928) .... 6,087,923
Per sq. km. .......... 14.8
Length of land frontiers . . . 2,193 km.
Length of coast-line .... 2,687 »
Length of railway lines (1928) . 16,271 »

I.

Army.

A. SUPREME MILITARY AUTHORITY AND ITS ORGANS

The King is Chief of the military forces of the Kingdom.


The Ministry of Defence is the central organ for the administration of the forces. It is divided into two Departments: the Secretary’s Office, and the Military Office for the Army and Navy.

The Department of Defence deals with the following administrative questions which concern national defence:
- Defence by land, together with the personnel and material appertaining thereto.
- The charge of all land, structures, buildings and other installations used for purposes of land defence.
- Educational, medical, and veterinary services of the land forces.
- Army pensions.
- Welfare institutions for the personnel of the land forces.
- Voluntary organisations formed to meet the requirements of land defence.

2. Direction of the Administrative Services of the Army.

The Army Administration exercises the higher technical and economic supervision over and the management of land defence affairs, administers the sums allotted by the State for land defence, and makes use of the various funds assigned for that purpose. The work of the office is divided among various sections known as Departments,
There are various central depots and other organisations under the direction of the Army administrative services.

(a) **Artillery Department.**

This Department deals with questions concerning arms and ammunition, artillery material and ranging appliances, technical installations on artillery practice grounds, management of artillery workshops and ordnance store depots. The work is divided between two offices — a military office and a civil office.

(b) **The Engineer Department.**

This Department deals with questions concerning military barracks and other buildings, military lands, musketry ranges, engineer material, accommodation in buildings. The work is dealt with by three military offices (one dealing with troops, one with fortifications and one with barracks) and one civil office.

(c) **The Department of Intendance.**

This Department deals with questions concerning army supplies, intendance material, remounts, etc. The work is dealt with by two military offices (one for equipment and one for maintenance) and a civil office.

(d) **The Civil Department.**

This Department deals with army pay, auditing and accountancy. The work is dealt with by two offices — a secretarial office and an auditing office.

(e) **Medical Department.**

This Department deals with Army medical and veterinary questions. The work is dealt with by two offices — an army surgeons and an army veterinary office.

3. **General Officers and General Staff.**

There are 11 General Officers on the establishment, viz.:
- Chief of the General Staff;
- 4 Army Divisional Commanders;
- Master-General of the Ordnance and Inspector of Artillery;
- General Intendant;
- Head of the Fortifications Service;
- Inspector of Infantry;
- Inspector of Cavalry;
- General Officer commanding in the Upper Norrland.

The General Staff constitutes a separate corps, with a Chief of the General Staff and 50 officers.

**B. MILITARY AREAS**

Sweden is divided into four divisional regions, not including the military area of the Upper Norrland and Boden. Each district is subdivided into a certain number of recruiting sub-areas.

---

1 Comprising also the Army Medical Service.
TABLE OF SWEDEN

Divisional Regions

Southern Army Division
Western Army Division
Eastern Army Division
Eastern Brigade (included in the Eastern Army Division)
Northern Army Division
Upper Norrland Military Area
Gotland Military Area

Recruiting Districts
Malmöhus (N. and S.)
Västgöta-Bohus
Örebro
North Småland
Kopparberg
Vasterbotten

Divisional Headquarters
Hälsingborg
Skövde
Stockholm
Linköping
Östersund
Boden
Visby

C. ADMINISTRATION OF FORMATIONS AND UNITS

The administration of formations and units is carried out partly by the Divisional Commands, the Boden Command and the Gotland Command, and partly by the regiments (or corps) and their subordinate units.

In the case of a division the administrative head is the Divisional Commander. In the case of the Boden and Gotland Commands the administration is carried out on the same principle as in a division. The Chief of the Boden Command has a special fortress administration staff under him to administer the permanent works and batteries.

D. HIGHER UNITS

The peace establishment of the Swedish Army consists of:

1. 4 army divisions.
2. 1 independent brigade.
3. The forces in the Upper Norrland and Gotland.

The 4 divisions are composed as follows:

The Southern Army Division.

4 infantry regiments;
1 cavalry regiment;
1 artillery regiment;
1 coast company of engineers;
1 train corps.

The Western Army Division.

4 infantry regiments;
1 hussar regiment;
SWEDEN
MILITARY AREAS.

A. Southern Region.
B. Eastern Brigade Region.
C. Gotland Region.
D. Western Region.
E. Eastern Region.
F. Northern Region.
G. Upper Norrland Region.

Headquarters of military Regions.
2 artillery regiments ;
1 train corps.
1 intendance company.

**The Eastern Army Division.**

5 infantry regiments (including 2 Life-Guards regiments and 1 Life-Grenadiers regiment);
1 cavalry regiment;
2 artillery regiments;
2 corps of engineers (less one coast company attached to the Southern Army Division);
1 telegraph corps;
1 train corps;
1 intendance company.
The Eastern Brigade included in the Eastern Army Division comprises 2 infantry regiments.

**The Northern Army Division.**

4 infantry regiments;
1 dragoon regiment (less its squadron stationed at Boden);
1 artillery regiment;
1 train corps.

**The Upper Norrland Troops.**

2 infantry regiments;
1 squadron of the Norrland dragoon regiment;
1 artillery regiment;
1 artillery corps;
1 engineer corps;
1 intendance company.

**The Gotland Troops.**

The forces in the Gotland Military Area consist of:
1 regiment of infantry;
1 artillery corps.

### E. ARMS AND SERVICES

(1) The *Infantry* establishment is 21 regiments and 1 corps:

(1) An infantry regiment consists in peace time — with the exceptions noted under 2 and 5 — of a regimental staff; one battalion with battalion staff; three rifle and one machine-gun companies; and one battalion with battalion staff, three rifle companies and one special company.

(2) The Göta Life-Guards consist of: regimental staff; one battalion with battalion staff and three fortress companies (including two rifle and one machine-gun companies); one battalion with battalion staff, two tank companies; and a garrison company (not embodied in a battalion).

(3) The Kronoberg Regiment consists of: regimental staff; two battalions, composed as in paragraph 1; besides a detachment stationed
at Karlskrona consisting of a battalion staff and three fortress companies, the latter including two rifle companies and one machine-gun company.

(4) The Norrbotten Regiment consists of: regimental staff; two battalions, composed as in paragraph 1; and in addition, one battalion with battalion staff and three rifle (ski) companies.

(5) The Gotland Infantry Corps consists of: the corps staff; two rifle companies; one machine-gun company and one special company.

The establishment of an infantry regiment includes, as a rule:
1. for regiments on the normal establishment: 1 colonel, 1 lieut.-colonel, 2 majors, 10 captains, 19 lieutenants and 7 sub-lieutenants or ensigns.
2. for regiments on the lower establishment: 1 colonel, 1 lieut.-colonel, 1 major, 9 captains, 18 lieutenants and 6 sub-lieutenants or ensigns.

In the Kronoberg and Norrbotten regiments, the establishment provides for rather more officers than in regiments on the normal establishment. In the Göta Life-Guards, and in their tank battalion, the number of officers is somewhat smaller; in the Gotland Infantry Corps, the number allowed is about one-half of that of a regiment on the lower establishment.

Inspectorate of Infantry.

The Inspector of Infantry has a staff consisting of a Chief of the Staff (on the General Staff establishment) and two adjutants (on the establishments of their regiments).

2. The *Cavalry* establishment consists of 4 *regiments*.

A regiment consists of four squadrons (Cavalry Regiment No. 4 has 5 squadrons).

The establishment of a cavalry regiment includes: 1 colonel, officer commanding; 1 lieut.-colonel or major; 7 captains; 13 lieutenants and 5 sub-lieutenants or ensigns. (Cavalry Regiment No. 4 has 8 captains, 15 lieutenants and 6 sub-lieutenants or ensigns), making in all 27 officers besides 1 battalion surgeon and 1 battalion veterinary officer. (Cavalry Regiment No. 4 has 31 officers, besides 1 battalion surgeon and 1 battalion veterinary officer).

The Inspectorate of Cavalry.

The Inspector of Cavalry has a staff consisting of a Chief of the Staff (on the General Staff establishment); officers — or officer — detailed from the cavalry (on the establishments of their respective regiments) and 1 accountant.

3. The *Artillery* establishment is composed of the following units:

- artillery staff;
- field artillery: four divisional artillery regiments, one army artillery regiment and two artillery corps;
- fortress artillery: 1 regiment;
- anti-aircraft artillery: 1 regiment;
- the artillery factories and workshops;
- the Master-General of the Ordnance and Inspector of Artillery.

Fortifications.

Royal fortifications.

The establishment of the fortifications service includes: 3 colonels, 4 lieut.-colonels, 8 majors, 44 captains, 52 lieutenants and 22 sub-lieutenants or ensigns, making in all (not including the Head of the service) 133 officers, besides 1 regimental and 2 battalion surgeons, 3 battalion veterinary officers, 1 radio engineer, 8 fortress paymasters and 1 departmental clerk.
4. The Engineers are organised in 3 corps.

5. AIR FORCE: 1 company (the "Air Company" of the third engineer unit).

6. The Train establishment consists of:
   1 colonel, 2 lieut.-colonels, 3 majors, 19 captains, 30 lieutenants, and 11 sub-lieutenants or ensigns, making in all 56 officers, besides 4 regimental surgeons, 4 battalion surgeons and 4 battalion veterinary officers.

7. The Intendance establishment consists of:
   2 colonels, 5 lieut.-colonels, 8 majors, 62 captains, 9 lieutenants and 2 departmental clerks. The Corps furnishes personnel in addition to the supply services, arsenals and regimental units, to the Intendance Department in the Army Administration, the army divisional staffs and the intendance staffs, and also to the intendance units.

8. Military Depots, Workshops and Military Factories under Army Administration:
   Small Arms Factory at Karl Gustav Stad;
   Ammunition Factory;
   Gunpowder Factory at Aker;
   Military Intendance Depots at Stockholm, Karlsborg and Boden;
   Central Military Clothing Factory.

F. RECRUITING SYSTEM

1. GENERAL PRINCIPLE.

Every male Swedish subject must perform military service from the calendar year (inclusive) in which he attains the age of 20 until he has completed 42 years.

Men who, by reason of physical incapacity, permanent constitutional weakness or any similar cause are unable to assist in national defence, are exempted.

2. DURATION OF MILITARY OBLIGATIONS.

The present army organisation is based on general conscription, in addition to which there is a body of professional soldiers, intended to furnish the non-commissioned officers, who, according to the new programme, may be given commissions. The period of training is reduced to 140 days for ordinary conscripts, 200 days for the special arms and 260 days for students. The special training of an officer takes about 2\(\frac{3}{4}\) years.

When not serving in the "Beväring", conscripts are drafted into the "Landstorm".

The period of service in the Beväring is calculated from the age of 20, even when, for some valid reason or on account of postponement of service, a conscript is only called to the colours at a later date.

---

1 The air forces are being organised as an independent arm under a single command, and are divided into four corps. Officers are supplied by a system of transfer from the army and navy, and also by the training of the arm's own cadets. Other ranks are recruited either from the army and navy or directly from among the conscripts, but always on a voluntary basis.
Officer:

On the active list: 1,684
Of the reserve: 308
Total: 1,992

N.C.O.s (not included in Sweden among "other ranks"):

On the active list: 1,029
Of the reserve: 65
Total: 1,094

Men:

Enlisted: 6,226
Approximate number of conscripts: 11,619
Total: 17,845

Medical Inspection of Conspects

<table>
<thead>
<tr>
<th>Yearly averages</th>
<th>Exempted for reasons of health</th>
<th>Exempted for private reasons</th>
<th>Total Exempted</th>
<th>Enrolled Combatants Corps</th>
<th>Other Corps</th>
<th>Total Enrolled</th>
<th>Total number of conscripts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1911/15</td>
<td>7,112</td>
<td>2,254</td>
<td>986</td>
<td>3,240</td>
<td>38,805</td>
<td>5,507</td>
<td>44,312</td>
</tr>
<tr>
<td>1916/20</td>
<td>3,766</td>
<td>7,406</td>
<td>1,539</td>
<td>8,945</td>
<td>39,804</td>
<td>4,958</td>
<td>44,762</td>
</tr>
<tr>
<td>1921</td>
<td>3,515</td>
<td>7,695</td>
<td>2,002</td>
<td>9,697</td>
<td>45,908</td>
<td>5,607</td>
<td>51,515</td>
</tr>
<tr>
<td>1922</td>
<td>3,480</td>
<td>7,417</td>
<td>1,834</td>
<td>9,251</td>
<td>44,472</td>
<td>5,563</td>
<td>50,035</td>
</tr>
<tr>
<td>1923</td>
<td>3,627</td>
<td>6,822</td>
<td>1,743</td>
<td>8,565</td>
<td>43,537</td>
<td>5,359</td>
<td>48,896</td>
</tr>
<tr>
<td>1924</td>
<td>4,507</td>
<td>6,174</td>
<td>1,643</td>
<td>7,817</td>
<td>42,308</td>
<td>5,825</td>
<td>48,133</td>
</tr>
<tr>
<td>1925</td>
<td>4,102</td>
<td>5,771</td>
<td>1,598</td>
<td>7,399</td>
<td>42,974</td>
<td>5,644</td>
<td>48,618</td>
</tr>
<tr>
<td>1926</td>
<td>5,603</td>
<td></td>
<td>4,647</td>
<td></td>
<td>47,202</td>
<td>3,396</td>
<td>50,598</td>
</tr>
</tbody>
</table>

The yearly contingent of conscripts for the years 1926-35 is estimated at 42,900 men, of whom, however, 6,500 are not fit for active military service and are therefore exempt from duty in peace-time. This also applies to about 1,500 conscripts yearly, whose wives and children depend on them for support. Of the remainder of the conscripts, 31,360 are allotted to the army, 24,360 being trained for active service, and 7,000 forming the Reserve; 3,850 to the Navy, and 950 to the Air Force.

H. Cadres

1. Officers.

Officers are divided into two classes: regular officers and reserve officers.

Regular officers are drafted from the Military College at Karlberg, where the courses last thirteen months. On leaving the College, a cadet is appointed "Fänrik" and is promoted second lieutenant after two years’ probationary service with a regiment.

1 As the training period for conscripts in the Swedish army is short, the number of men in service varies considerably at the different periods of the year. During the period when the largest number of conscripts are undergoing their first period of service, the number increases considerably, whereas it falls to a very small number at other times. With a view, therefore, to obtaining as exact an average as possible, we have calculated the total number of days' service of men called for active service and divided this total by 365, which gives 11,619.
Reserve officers are recruited:
(1) among retired officers;
(2) among men holding College and University degrees.

2. N.C.O.s.
N.C.O.s are recruited among soldiers who have enlisted voluntarily
and are in possession of an elementary education certificate.
N.C.O.s of the reserve are drawn from the ranks of ex-N.C.O.s
(retired).

There is a Committee for Military Training which is under the chair-
manship of the Inspector of Military Training, and consists of 7 members
(Chief of General Staff, Inspector of Artillery, Chief of Fortifications,
Chief of Military College, Chief of Ordnance and Engineer Academy,
Chief of Military Academy, and 1 army officer).

The military training establishments in Sweden are the following:
The Royal Military Academy (Stockholm).
The Royal Ordnance and Engineer Academy (Stockholm).
The Royal Military College (Karlberg).
The Riding School (Strömsholm).
The Infantry Musketry School (Rosersberg).
The N.C.O. s School (Stockholm).

II.

Navy.

NOTE.
- 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 construc-
tion has not yet been completed or that the date of completion is not known.

LIST OF UNITS
(1927–1928)

Battleships (Coast-Defence):

1. Sverige (1915–) Displacement, 7,600 tons. Length: Sverige, 392.8 feet;
D.V. and G.V, 396.6 feet. Beam, 61 feet. Max. draught,
22 feet. H.P. 20,000 to 22,000 = 22.5 kts. Guns:
4 11-inch; 8 6-inch; 4 14-pdr.; 2 14-pdr. (A.A.);
2 6-pdr.; 2 torpedo-tubes (18-inch).

2. Drottning Victoria (1917–)

3. Gustaf V (1918–)

4. Oscar II (1905–) Displacement, 4,660 tons. Length, 313½ feet. Beam,
50½ feet. Max. draught, 18 feet. H.P. 9,000 =
18.3 kts. Guns: 2 8.3-inch; 8 6-inch; 10 6-pdr.;
2 torpedo-tubes (18-inch).

5. Aran. (1901–02)

6. Wasa (1901–03)

7. Tapperheten (1901–04)

8. Manligheten (1903–06)

9. Thor (1898–) Displacement: 3,700 tons. Length, 278½ feet. Beam,
48½ feet. Max. draught, 18 to 18½ feet. H.P. 5,000
= 16 kts. Guns: 2 10-inch; 6 4.7-inch; 8 6-pdr.

10. Oden (1896–97)

1 Rebuilt in 1916.
2 Rebuilt in 1915.
Armoured Cruiser:

**Fylgia (1905-07)** (training ship)  
Displacement, 5,000 tons. Length, 377\(\frac{2}{3}\) feet. Beam, 48\(\frac{1}{2}\) feet. Max. draught, 20\(\frac{2}{3}\) feet. H.P. 13,000 = 21.5 kts. Guns: 8 6-inch; 10 6-pdr.; 2 torpedo-tubes (18-inch).

12 Destroyers:

<table>
<thead>
<tr>
<th>No.</th>
<th>Type</th>
<th>Date of launching</th>
<th>Displacement</th>
<th>H.P.</th>
<th>T. tubes</th>
<th>Max. draught</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><em>Nils Ehrensköld.</em></td>
<td>1926</td>
<td>1,050</td>
<td>21,000</td>
<td>6</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>Wrangel</td>
<td>1915-1918</td>
<td>560</td>
<td>12,000</td>
<td>6</td>
<td>9 (\frac{1}{2})</td>
</tr>
<tr>
<td>2</td>
<td>Hugin</td>
<td>1911-1912</td>
<td>460</td>
<td>10,000</td>
<td>4</td>
<td>8 (\frac{1}{2})</td>
</tr>
<tr>
<td>4</td>
<td>Wale</td>
<td>1908-1910</td>
<td>460</td>
<td>8,800</td>
<td>4</td>
<td>8 (\frac{3}{4})</td>
</tr>
<tr>
<td>1</td>
<td>Magne</td>
<td>1905</td>
<td>460</td>
<td>7,200</td>
<td>2</td>
<td>8 (\frac{3}{4})</td>
</tr>
<tr>
<td>1</td>
<td>Mode</td>
<td>1902</td>
<td>460</td>
<td>6,000</td>
<td>2</td>
<td>8 (\frac{3}{4})</td>
</tr>
</tbody>
</table>

26 Torpedo-Boats:

<table>
<thead>
<tr>
<th>No.</th>
<th>Type</th>
<th>Date of launching</th>
<th>Displacement</th>
<th>H.P.</th>
<th>T. tubes</th>
<th>Max. draught</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td><em>Plejad.</em></td>
<td>1905-1910</td>
<td>120</td>
<td>2,000</td>
<td>2</td>
<td>8 (\frac{3}{4})</td>
</tr>
<tr>
<td>10</td>
<td>No. 5-15</td>
<td>1904-1908</td>
<td>60</td>
<td>800</td>
<td>2</td>
<td>6 (\frac{1}{2})</td>
</tr>
</tbody>
</table>

3 armoured torpedo-boats (2,550 tons)  
18 (+ 1 building) Submarines.  
Miscellaneous: 43 units (depot ships, vedette boats, torpedo gunboats, etc.).

**Summary Table of Naval Units**

<table>
<thead>
<tr>
<th>Number</th>
<th>Total Tonnage</th>
<th>Depreciated(^1) Tonnage</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>50,000</td>
<td>12,160</td>
</tr>
<tr>
<td>1</td>
<td>5,000</td>
<td>1</td>
</tr>
<tr>
<td>41</td>
<td>11,970(^2)</td>
<td>2,300</td>
</tr>
<tr>
<td>18</td>
<td>2,800</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>69,770(^4)</td>
<td>12,440</td>
</tr>
</tbody>
</table>

Personnel: Active list, about 5,500 officers and men.

---

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

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

\(^2\) Under the heading "Miscellaneous Craft", only sloops, gunboats and river gunboats are shown.

\(^3\) Tonnage unknown.

\(^4\) Approximate tonnage.
NAVY

Distribution (in %) of Tonnage of the Navy among the Different Classes of Vessels in 1913, 1919 and 1928

Note. — Only units actually completed in the years in question have been considered.

Number and Tonnage (in thousands of tons)

<table>
<thead>
<tr>
<th></th>
<th>1913</th>
<th>1919</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
<td>Tons</td>
<td>Number</td>
<td>Tons</td>
</tr>
<tr>
<td>Battleships</td>
<td>12</td>
<td>44.1</td>
<td>14</td>
</tr>
<tr>
<td>Cruisers</td>
<td>1</td>
<td>4.8</td>
<td>1</td>
</tr>
<tr>
<td>Destroyers and torpedo-boats</td>
<td>66²</td>
<td>12.6</td>
<td>48</td>
</tr>
<tr>
<td>Submarines</td>
<td>5</td>
<td>9.3</td>
<td>5</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>15²</td>
<td>9.6</td>
<td>9.3</td>
</tr>
</tbody>
</table>

¹ Including 5 flotilla leaders.
² The tonnage of the submarines is not known.
³ Gunboats.
⁴ Including 9 monitors.
⁵ 4 torpedo gunboats, 1 torpedo boat and 4 monitors.
SWEDEN
NAVY

NUMBER OF UNITS AND TONNAGE
in 1913, 1919 and 1928

<table>
<thead>
<tr>
<th>Year</th>
<th>Battleships</th>
<th>Cruisers</th>
<th>Destroyers and torpedo-boats</th>
<th>Submarines</th>
<th>Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td>1913</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1919</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1928</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Diagram showing the number of units and tonnage for different types of ships in 1913, 1919, and 1928.]
III.

Budget Expenditure on National Defence.

A. Notes on Budget Procedure.

1. Up to the end of 1922, the financial year coincided with the calendar year, but on July 1st, 1923, it was changed and now covers the period from July 1st to June 30th. A special budget was prepared for the intermediate period of six months, from January 1st to June 30th, 1923. Since the change of the budget year the estimates for a given financial year are prepared by the Government in November and December of the preceding financial year, submitted to Parliament in January and voted by Parliament in May or June, that is, shortly before the beginning of the financial year.

Closed accounts are regularly published three to four months after the end of the financial year.

2. The budget, as regards both revenue and expenditure, is divided into two main groups: (1) Real Public Revenue (taxes, etc.) and Real Expenditure; and (2) Revenue from Capital Sources (funds, proceeds of loans, etc.) and Expenditure for Capital Purposes (including expenditure on capital investments in public undertakings, amortisation of public debt, etc., but not expenditure on construction of barracks, schools, etc.).

All defence expenditure, with the exception of the pensions service, is now shown in the budget for the Defence Department and included in real expenditure. Before July 1st, 1923, capital expenditure for certain defence purposes was

1 Approximate tonnage.
sometimes accounted for outside the budget of the Defence Departments, and certain charges in respect of votes granted before that date were still being paid off in the years 1924 to 1927.

3. The budget is drawn up on the basis of a net budgetary system.
4. Local authorities do not contribute to the cost of the military organisation.

B. BUDGET EXPENDITURE ON NATIONAL DEFENCE.

I. Summary of Defence Expenditure (Net).

<table>
<thead>
<tr>
<th>TABLE I.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925-26</td>
</tr>
<tr>
<td>Closed Accounts</td>
</tr>
<tr>
<td>Ministry of National Defence: General Administration</td>
</tr>
<tr>
<td>Army</td>
</tr>
<tr>
<td>Navy</td>
</tr>
<tr>
<td>Air Force</td>
</tr>
<tr>
<td>Services common to Army and Navy</td>
</tr>
<tr>
<td>Extraordinary expenditure</td>
</tr>
<tr>
<td>Total, Ministry of National Defence</td>
</tr>
<tr>
<td>Defence expenditure index</td>
</tr>
<tr>
<td>Index number of wholesale prices: 1913 = 100</td>
</tr>
<tr>
<td>1925-26 = 100</td>
</tr>
<tr>
<td>Index of defence expenditure reduced to the 1925-26 price level</td>
</tr>
</tbody>
</table>

1. The figures include certain war charges, but not expenditure on pensions or debt service.

2. During the Parliamentary Session of January-July 1924, a Government bill regarding a new defence organisation was submitted to Parliament and adopted with minor modifications. When the new organisation has been fully introduced, the defence expenditure will be reduced to about 59,458,000 Kr. for the Army, 32,525,000 Kr. for the Navy (excluding Sea Chart service) and 6,000,000 Kr. for the Air Force. In addition, one-time expenditure and transitional costs have been estimated at 8,915,000 Kr. per annum during the period 1926-1936. The total annual defence expenditure would thus amount to an average of about 107,000,000 Kr. during that period. The Minister of Defence explained in his memorandum attached to the budget estimates for 1927-28 that the high figure of 131,045,000 Kr. for defence expenditure (excluding the grants for the Sea Chart service and the high cost of living) was due to the fact that transitional costs were still very high.

3. In the budget for 1926-27 the Air Service was established as a separate force. The expenditure of that service was previously found under several different items of the Army and Navy budgets.
II. Analysis of Defence Expenditure.

1. General Administration expenditure is mainly ministerial.

2. The following table analyses the Army expenditure. It should be noted that the figures for 1926–27 and 1927–28 are not strictly comparable with those for the previous years, as the appropriations for the Air Service are excluded from the Army vote for the two later years.

**TABLE 2.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay of officers, recruiting, travelling expenses, etc.</td>
<td>40,773</td>
<td>39,081</td>
<td>36,819</td>
<td>34,342</td>
</tr>
<tr>
<td>Pay of troops, etc.</td>
<td>6,177</td>
<td>5,390</td>
<td>4,247</td>
<td>4,095</td>
</tr>
<tr>
<td>Military schools, stationery, etc.</td>
<td>2,464</td>
<td>2,652</td>
<td>2,487</td>
<td>2,267</td>
</tr>
<tr>
<td>Provisions, quartermasters’ supplies, horses, military exercises, etc.</td>
<td>33,623</td>
<td>26,539</td>
<td>26,205</td>
<td>21,596</td>
</tr>
<tr>
<td>Medical service</td>
<td>1,147</td>
<td>799</td>
<td>735</td>
<td>637</td>
</tr>
<tr>
<td>Arms and ammunition</td>
<td>8,994</td>
<td>7,021</td>
<td>5,791</td>
<td>6,943</td>
</tr>
<tr>
<td>Buildings, exercise grounds, engineers’ supplies, etc.</td>
<td>4,421</td>
<td>6,003</td>
<td>3,531</td>
<td>2,666</td>
</tr>
<tr>
<td>Miscellaneous expenditure</td>
<td>7,571</td>
<td>6,900</td>
<td>6,585</td>
<td>7,080</td>
</tr>
<tr>
<td>Total</td>
<td>105,170</td>
<td>94,385</td>
<td>86,400</td>
<td>79,626</td>
</tr>
</tbody>
</table>

3. The following table analyses the Navy expenditure, appropriations for the Naval Air Service being included for the financial year 1926–27 but not for the succeeding years.

**TABLE 3.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay of officers, recruiting, travelling expenses, etc.</td>
<td>15,523</td>
<td>15,197</td>
<td>13,586</td>
<td>13,621</td>
</tr>
<tr>
<td>Pay of seamen, etc.</td>
<td>672</td>
<td>650</td>
<td>545</td>
<td>577</td>
</tr>
<tr>
<td>Naval schools, stationery, etc.</td>
<td>534</td>
<td>525</td>
<td>490</td>
<td>462</td>
</tr>
<tr>
<td>Provisions, clothing, etc.</td>
<td>5,707</td>
<td>4,866</td>
<td>4,488</td>
<td>4,598</td>
</tr>
<tr>
<td>Naval manoeuvres</td>
<td>5,617</td>
<td>5,244</td>
<td>5,049</td>
<td>5,071</td>
</tr>
<tr>
<td>Medical service</td>
<td>250</td>
<td>226</td>
<td>180</td>
<td>180</td>
</tr>
<tr>
<td>Craft and buildings</td>
<td>15,734</td>
<td>14,857</td>
<td>15,842</td>
<td>16,983</td>
</tr>
<tr>
<td>Technical supplies (ammunition, mines, torpedoes, etc.)</td>
<td>1,922</td>
<td>1,634</td>
<td>1,377</td>
<td>1,107</td>
</tr>
<tr>
<td>Miscellaneous expenditure</td>
<td>557</td>
<td>588</td>
<td>612</td>
<td>584</td>
</tr>
<tr>
<td>Sea chart service</td>
<td>2,958</td>
<td>2,524</td>
<td>2,229</td>
<td>2,428</td>
</tr>
<tr>
<td>Total</td>
<td>49,474</td>
<td>46,311</td>
<td>44,398</td>
<td>45,611</td>
</tr>
</tbody>
</table>

Notes. — (a) Defence Establishments. The State maintains several factories for the production of military materials, and also naval dockyards, but the accounting system does not make it possible to state clearly the receipts by and expenditure on account of those establishments.

(b) Expenditure by Military Services for civil purposes. The sea chart service under the naval administration fulfils, to a certain extent, functions of a civil character.

4. The expenditure of Services common to Army and Navy consisted mainly, up to the end of the financial year 1924–25, of the high-cost-of-living bonuses. The small amounts under this heading for the succeeding years relate to cost of enquiries, Royal Commissions, etc.
5. The extraordinary expenditure in 1925-26 and 1925-27 is in respect of votes granted before July 1st, 1923.

III. Receipts in connection with Defence Expenditure.

The figures given in the preceding tables are net figures, as the receipts collected by the military departments in the course of their activities are deducted, in respect of each item, from the gross outlay. It has not been possible to obtain exact information regarding the amounts of these receipts-in-aid.

IV. Expenditure referring to Previous Years.

1. Debt Service. No public debt has been incurred for military or naval purposes.

2. Pensions. The budget item for pensions shows expenditure for civil and military pensions separately. According to the information available, the amounts provided for military pensions are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925-26</td>
<td>Closed Accounts</td>
<td>14,518,000</td>
</tr>
<tr>
<td>1926-27</td>
<td></td>
<td>15,996,000</td>
</tr>
<tr>
<td>1927-28</td>
<td>Estimates</td>
<td>15,614,922</td>
</tr>
<tr>
<td>1928-29</td>
<td></td>
<td>16,585,973</td>
</tr>
</tbody>
</table>

Officers of the Army and Navy are obliged to contribute to a Pension Fund.