I.

Army.

Main Features. — The Swiss Army is a militia Army. It has no forces permanently with the colours except the corps of instructors. The units provided for by the Federal Decree regarding the organisation of troops are brought together for periods of training or in the event of mobilisation.

A. SUPREME MILITARY AUTHORITY AND ITS ORGAN

1. FEDERAL COUNCIL.

The Federal Council is the supreme head of the military administration, and acts through the Military Department of which the Chief is a Federal Councillor.

The cantonal military authorities are in charge of cantonal military administration under the supervision of the Confederation.

The Federal Council issues executive decrees under the Organisation Law. It approves the service and training regulations, with the exception of the administrative regulations, which must be approved by the Federal Assembly.

2. FEDERAL MILITARY DEPARTMENT.

In peace-time the Military Department is the central authority for military questions. The office of the Department, acting on the orders of the head of the Department, carries out the Department's decisions and the proposals submitted by it to the Federal Council. The secretary of the National Defence Committee is also on the staff of the Departmental Office.

The following services are under the Military Department:

1. General Staff.
2. Infantry, cavalry, artillery and engineer offices; medical corps; veterinary corps; central war supplies service; military technical service; intendance of war material (munitions depot at Thun; munitions stores at Interlaken; intendance of explosives; intendance of Federal arsenals), topographical service; remount department; commission for national defence; commissions for fortifications, for railways, artillery and pensions.

The heads of services of the Military Department have the following general duties:

(a) To report and make proposals on such matters coming within the scope of their duties as require to be notified to the Department.
(b) To prepare regulations, orders and draft bills.
(c) To prepare the annual budget for their respective services and the report on their financial administration.

3. GENERAL STAFF.

The General Staff has the following duties:

(a) Preparation of mobilisation and concentration of the Army in the event of war, and general preparation for war.
(b) Reports and proposals on all questions concerning national defence, the Army as a whole and the Army Staff.
(c) Preliminary opinions on proposals regarding the training of the higher units and of the higher command staffs.
(d) Organisation and management of schools and courses for officers of the General Staff and staff clerks.
(e) Keeping the General Staff Branch up to strength.
(f) Organisation of railways for war; organisation of lines of communication and home service, field post and telegraph services. Training of officers and other ranks of these auxiliary services.
(g) Information on the Swiss army and foreign armies, statistics and military geography of Switzerland and neighbouring States.
(h) Administration of the military library and collections of army maps.
(i) Preliminary opinions and proposals regarding the preparation of military maps.

The duties of the heads of infantry, cavalry, artillery, engineer and fortress corps are as follows:

(a) Study of questions connected with their respective arms.
(b) Administration of units and staffs formed by the Federation and of auxiliary services.
(c) Supervision of training in their respective arms; general organisation and, as far as possible, management of schools and training courses.
(d) Replies to applications for exemption from service, in so far as they are outside the sphere of the Cantons.
(e) Programme of work for training staff.
(f) Examination and communication of matters affecting officers (appointment, promotion, posting to units, discharge, etc.).

4. NATIONAL DEFENCE COMMITTEE.

The National Defence Committee is composed of Army Corps Commanders, of the Chief of the General Staff Branch and of the Officer Commanding Infantry.

The Committee, the Chairman of which is the head of the Military Department, deals with important questions affecting national defence.

The Committee ceases to function as soon as a Commander-in-Chief of the Army is appointed.
5. Commander-in-Chief.

As soon as a levy of troops on a large scale is ordered or arranged for, the Federal Assembly appoints a Commander-in-Chief of the Army. The Federal Council informs the Commander-in-Chief of the object of the mobilisation and appoints a Chief of the General Staff, after having first consulted the Commander-in-Chief.

Pending the appointment of the Commander-in-Chief, the Military Department assumes command of the Army.

6. Army Staff.

The Army Staff is attached to the Commander-in-Chief.

In peace-time, the General Staff acts as the Army Staff.

The Chief of the General Staff is head of the Army Staff and is directly under the Commander-in-Chief.

Besides the office of his department the Chief of the General Staff has under his orders six services, as follows:


The Chief of the General Staff is authorised, with the consent of the Commander-in-Chief, to introduce changes in the strength and organisation of the Army Staff.

B. Territorial Military Areas

The territory of the Confederation is divided into 6 divisional districts, in which the infantry and other units of the first-line army are recruited.

<table>
<thead>
<tr>
<th>Divisional District</th>
<th>Canton</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Vaud, Valais (French-speaking districts), Geneva</td>
<td>9 battalions of fusiliers; 5 battalions of mountain infantry; 1 battalion of mountain carabineers.</td>
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<tr>
<td>II. Berne (new part of the canton), Fribourg, Soleure, Neuchâtel</td>
<td>15 battalions of fusiliers; 1 battalion and 3 companies of carabineers.</td>
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<tr>
<td>III. Berne (old part of the canton), Valais (German-speaking districts)</td>
<td>12 battalions of fusiliers; 5 battalions of mountain infantry; 1 battalion of mountain carabineers; 1 battalion of carabineers.</td>
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<tr>
<td>IV. Lucerne, Obwald, Nidwald, Basle-urban, Basle-rural, Aargau</td>
<td>5 battalions of mountain infantry; 13 battalions of fusiliers; 1 battalion of carabineers; 7 companies.</td>
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<tr>
<td>V. Zurich, Uri, Schwyzt, Zug, Schaffhausen and Ticino</td>
<td>12 battalions of fusiliers; 7 battalions of mountain infantry; 2 battalions of mountain carabineers.</td>
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SWITZERLAND

Divisional Boundaries.

Divisional boundaries.

Divisional headquarters.
Divisional District  | Canton | Units
-----|-----|-----
VI. Glarus, Appenzell (Outer and Inner Rhodes) St. Gall, Grisons and Thur-gau  |  | 10 battalions of fusiliers; 5 battalions of mountain infantry; 2 battalions of mountain carabiners; 4 companies.

For the purpose of organising the territorial services in time of war, the territory of the Confederation is divided into 8 territorial areas.

Territorial Area | Canton | Headquarters.
-----|-----|-----
I. Vaud, Geneva, Valais (French-speaking districts) | Lausanne.
II. Fribourg, Neuchâtel, Bernese Jura and Soleure. | Bienne.
III. Berne (the old canton) and the Upper Valais. | Berne.
IV. Lucerne, Aargau, Zug, Basle-rural and Basle-urban. | Aarau.
V. Schaffhausen and Zurich. | Zurich.
VI. Obwald, Nidwald, Schwyz, Uri, Ticino. | Bellinzona, Altorf.
VII. Thurgau, St. Gall, Appenzell (Outer and Inner Rhodes) | St. Gall.
VIII. Glarus and Grisons. | Coire.

The head of each territorial area is appointed in time of peace by the Federal Council on the nomination of its Military Department, and has the title of Territorial Commandant.

Each territorial commandant has a staff composed of officers who are also appointed in peace-time. In case of war the Military Department takes over the territorial services. For this purpose the territorial services section of the general staff comes, on mobilisation, directly under the orders of the Department.

C. ARMY ORGANISATION

I. ARMY CLASSES.

The Army consists of the First Line (élite), the Landwehr, and the Landsturm.

The First Line is composed of men from the ages of 20 to 32 inclusive; the Landwehr of men from 33 to 40 inclusive; and the Landsturm of men from 41 to 48 inclusive.

The Landsturm also includes men who have become unfit for service in the First Line or Landwehr but who can still serve in the Landsturm, and, lastly, volunteers who are sufficiently skilled marksmen and are of the requisite physical standard.

2. BRANCHES OF THE ARMY.

The Army consists of:

1. The Army Staff.
2. The General Staff.
3. The various arms (Infantry; Cavalry; Artillery; Engineers; Fortress troops; Medical corps; Veterinary corps; Supply corps and supply officers; Train troops).
(4) Auxiliary Services, namely, military justice department, chaplains, field post and telegraph services, lines of communication and railways, territorial service, the Army staff clerks, officers' servants, motor-transport corps and the military police.

(5) Supplementary Services. These carry out pioneer work, and supplement the medical, supplies, intelligence and transport services according to the needs of the Army and when on active service.

The Army is subdivided into:

(1) Smaller Regimental Units: Companies, squadrons, batteries, columns, mountain convoys, ambulances, railway pioneer detachments.

(2) Larger Regimental Units: Battalions, groups, regiments, brigades, field hospitals and division parks.

(3) Army Units: Divisions, fortress garrisons and, in time of war, army corps.

3. COMPOSITION OF THE ARMY.

Under the Federal Decree on the organisation of the army, dated December 18th, 1924, which came into force on July 1st, 1925, the composition of the army is as follows:

(a) 6 divisions.

(b) Army troops, that is to say, units, auxiliary troops and staffs not on the strength of a division.

4. COMPOSITION OF DIVISIONS.

The 1st, 3rd, 5th and 6th Divisions each have one mountain brigade. The 2nd and 4th Divisions have no mountain troops.

A. Normal composition of a division with a mountain brigade. (Divisions 1, 3, 5 and 6.)

(a) Field Troops.

1 divisional staff;
2 infantry brigades, each having 2 regiments of first-line infantry (consisting of 3 battalions) and 1 landwehr infantry park company;
2 regiments of landwehr infantry, of 2 battalions each;
2 cyclist companies (the first-line company acts as mobile infantry, the mixed company forms liaison duties);
1 group of machine-guns with field carriages consisting of 3 companies;
1 group of two squadrons of dragoons;
1 brigade of artillery consisting of 2 regiments of field artillery (2 groups of 3 batteries and 2 park companies), 1 group of field howitzers (2 batteries and 1 park company) and 1 observation company;
1 battalion of engineers, consisting of 3 companies;
1 divisional bridge train;
1 telegraph company;
1 medical group, consisting of 4 first-line companies and 1 landwehr company;
I field hospital with 4 ambulances; I medical transport group, consisting of 8 ambulance columns; Portions of these units may be detached for service with a mountain brigade or with a fortress garrison.

I supply group consisting of 2 first-line companies and I landwehr company;
I motor transport group consisting of 4 columns;
I mountain train group consisting of 2-4 columns.

**Total field troops of a division:**

12 first-line battalions;
4 landwehr battalions;
2 cyclist companies;
3 machine-gun companies with field carriages;
2 squadrons;
12 field batteries;
2 field howitzer batteries;
I artillery observation company;
3 engineer companies;
I divisional bridging train;
I telegraph company;
2 infantry park companies;
4 field artillery park companies;
I field howitzer park company;
4 first-line medical companies and I landwehr company;
4 ambulances;
8 ambulance columns;
2 first-line supply companies and I landwehr company;
4 motor transport columns (I unit detached for service with the mountain brigade);
2-4 mountain train columns.

(b) **Mountain Brigade.**

I brigade of mountain infantry consisting of 2 regiments of first-line mountain infantry (each of 3 battalions), I infantry park company, I mountain infantry transport column.
I landwehr mountain infantry regiment of 2 battalions;
I group of mountain artillery consisting of 2 mountain batteries, I mountain artillery park company and I mountain artillery transport column;
I mountain engineer company;
I mountain telegraph and signals company;
I mountain medical group consisting of 3 mountain medical companies (I company may be detached for service with a fortress garrison);
I mountain supply company (to which is attached a motor transport section).

**Total of divisional mountain troops:**

6 first-line mountain battalions; I mountain artillery park company;
2 landwehr mountain battalions; I mountain artillery transport column;
2 mountain batteries; 3 mountain medical companies;
I company of mountain engineers; I mountain supply company (to which is attached I motor transport section);
I mountain telegraph and signals company;
I infantry park company;
I mountain infantry transport column;
B. Normal composition of a division without a mountain brigade. (Divisions 2 and 4.)

1 Divisional staff;
3 Infantry brigades consisting of 2 first-line infantry regiments of 3 battalions and 1 landwehr infantry park company;
3 Landwehr infantry regiments, each of 2 battalions;
3 Cyclist companies (the first-line company acts as mobile infantry and the mixed company performs liaison duties);
1 Group of machine-guns with field carriages of 3 companies;
1 Group of dragoons of 2 squadrons;
1 Artillery brigade consisting of 2 field artillery regiments (each regiment having 2 groups of 3 batteries and 2 park companies);
1 Field howitzer group (of 2 batteries and 1 park company), 1 observation company;
1 Engineer battalion of 4 companies;
1 Divisional bridging train;
1 Telegraph company;
1 Medical group of 6 first-line companies and 1 landwehr company;
1 Field hospital with 3 ambulances;
1 Medical transport group of 6 ambulance columns;
1 Supply group of 3 first-line companies (2 field and 1 mountain) and 1 landwehr company;
1 Motor transport group of 4 columns;
1 Mountain train group of 2-6 columns.

Total of the Division:

18 First-line battalions;
6 Landwehr battalions;
2 Cyclist companies;
3 Machine-gun companies with field carriages;
2 Squadrons;
12 Field batteries;
2 Field howitzer batteries;
1 Artillery observation company;
4 Engineer companies;
1 Divisional bridging train;
1 Telegraph company;
3 Infantry park companies;
4 Field artillery park companies;
1 Field howitzer park company;
6 First-line medical companies and 1 landwehr company;
3 Ambulances;
6 Ambulance columns;
3 First-line supply companies, and 1 landwehr company;
4 Motor transport columns;
2-6 Mountain train columns.

C. Units, groups and staffs not attached to divisions (Army troops).

First-line troops or first line and landwehr.

1 Army staff;
3 Army corps staffs;
2 Higher fortress staffs;
3 Cyclist companies or groups (of 2-4 companies); for the cavalry brigades;
3 Company of motor-cyclists;
2 Mountain machine-gun groups, each of 2 first-line companies and 1 landwehr company;
3 Cavalry brigades of 2 dragoon regiments (each of 3 squadrons of dragoons and 1 machine-gun squadron);
4 Regiments of heavy artillery, each of 1 heavy field howitzer group (of 2 batteries and 2 howitzer park companies) and 2 groups of heavy tractor artillery (of 2 batteries); attached to these is one column of landwehr motor transport;
4 Regiments of motor-drawn artillery consisting of 1 group of heavy tractor artillery (of 2-3 batteries) and 1-2 groups of motor-drawn artillery (of 1 battery of tractor guns and 1 battery of tractor howitzers); to these units may be attached 1 column of landwehr motor transport;
5 Groups of fortress artillery of 2-4 companies;
1 or 2 Artillery observation companies (1 for the St. Gotthard garrison and possibly one for St. Maurice);
1 Balloon group with 3 balloon companies;
1 Searchlight group of 1-3 searchlight companies and 2 mountain searchlight companies;
2 Companies of mountain engineers;
3 Army bridging trains of 2 bridging companies and 1 train company;
1 Telegraph company (for the army staff);
3 Telegraph and mountain signal companies;
1 Wireless group of 3 companies;
1 Mines battalion of 4-6 companies;
5 Aviation groups of 6 aviation companies, 1 photographic company and 1 aviation park company;
1 Aviation staff;
9 Bakery companies;
2 Supply companies (1 for St. Gotthard and 1 for St. Maurice).

Landwehr.

6 Infantry brigade staffs;
6 Machine-gun companies with field carriages;
30 Squadrons of dragoons;
6 Machine-gun squadrons with field carriages;
6 Engineer battalions of 3 companies;
3 Telegraph companies;
4 Telegraph and mountain signal companies;
28 Ambulance trains.
5. Fortress.

(i) Re-organisation of the Fortress Service.

Under the Federal Decree of December 18th, 1924, on the organisation of troops, fortress troops no longer constitute a special arm.

The units which formerly belonged to the fortress troops are now administered as follows:

(a) The fortress machine-gun units are transferred, as mountain machine-gun units, to the infantry.

(b) The fortress artillery is transferred, as motor artillery and fortress artillery (fort artillery), to the artillery.

(c) The fortress searchlight units are transferred, as mountain searchlight units, to the artillery.

(d) The fortress engineers and pioneers are transferred, as mountain engineers and mountain telegraphists, to the engineers.

The fortress train is disbanded.

The troops which hitherto belonged to the fortress garrisons, viz., the infantry fortress troops, the fortress medical service troops, and the fortress supply troops, are transferred to the exclusive administration of the competent services of the Military Federal Department or of the cantonal military authorities.

The fortress administration is amalgamated with the artillery administration. The Commander of the artillery arm is at the same time Commander of the Fortifications Service.

The Commander of the Fortifications Service has under his orders the Bureau of the Fortifications Service, including the Chief of the Fortifications Section, and one Staff Clerk of the first and one of the second class.

The Chief of the Fortifications Section has under his orders the fortress administrations of the St. Gothard and of St. Maurice.

The Corps of Instructors of Fortress Troops is amalgamated with the Corps of Artillery Instructors.

The Intendance of war material supervises the administration of the arsenals and the magazines of the fortresses in the same way as those of the Cantons.

The Central War Commissariat is responsible for the supervision:

(a) of the fortress supply service;

(b) of quarters in the fortress barracks in the same way as in the cantonal barracks.

(ii) Distribution of Divisions, Fortress Garrisons and Army Troops among the Army Corps Commands.

The following units are assigned to the Army Corps Commands for the purposes of supervising their state of training, their preparedness and their efficiency.

To the First Army Corps Command.

1st and 2nd Divisions,
Fortress Garrison of St. Maurice,
1st Cavalry Brigade and 1st Cyclist Group,
1st Regiment of heavy artillery,
1st Bridging Battalion.

To the Second Army Corps Command.

3rd and 4th Divisions,
2nd Cavalry Brigade and 2nd Cyclist Group,
2nd and 3rd Regiments of heavy artillery,
2nd Bridging Battalion.
To the Third Army Corps Command.

5th and 6th Divisions.
Fortress Garrison of the St. Gothard.
3rd Cavalry Brigade and 3rd Cyclist Group.
4th Regiment of Heavy Artillery.
3rd Bridging Battalion.

The following troops belong to the Fortress Garrisons in addition to the staffs, fortress artillery groups and Landsturm detachments of the artillery fortress companies attached to them:

Fortress Garrison of St. Maurice.

40th Regiment of Mountain Infantry.
5th Regiment of Motor Artillery.
7th Company of Mountain Engineers.
12th and 19th Mountain Telegraph Companies.
7th Supply Company.

Fortress Garrison of the St. Gothard.

47th and 52nd Mountain Infantry Regiments.
1st and 2nd Mountain Machine-Gun Groups.
6th, 7th and 8th Regiments of Motor Artillery.
4th and 5th Mountain Searchlight Companies.
8th Mountain Engineer Company.
17th, 18th, 20th, 21st and 22nd Mountain Telegraph Companies.
8th Supply Company.

The army troops not attached to an Army Corps Command are under the orders of the Chiefs of Section of the Military Federal Department as regards the supervision of their state of training, preparedness and efficiency.

D. AIR SERVICE

I. ADMINISTRATION.

The Military Air Service is under the General Staff Branch. It is commanded by a departmental chief entitled the Chief of the Military Air Service.

The training and work of the Air Service come under the Directorate of the Federal Aerodrome, which, among other duties:

(a) organises in detail and directs the military air service and administers military aerodromes;
(b) directs flying schools and courses;
(c) prepares the service regulations of the Air Force;
(d) trains personnel and inspects the Air Force;
(e) studies questions relating to Air Service material;
(f) supervises construction;
(g) studies the use of civil aviation for military purposes.

The Aerodrome Director is at the head of the Aerodrome Directorate

The following are under his orders:
(a) Aerodrome Director’s Office;
(b) Training Department;
(c) Technical service;
(d) Administrative service.

The Air Force consists provisionally of three flying groups, composed of the staff, ten flights forming in all 15 companies, the pilots’ corps, corps of observers, 3 sections of photographers and one air park company. A flight may be composed of several flying companies.

The period of training for pilots may be limited to the last 128 days of the course, in the case of officers who have passed through the officers’ course in the Air Force and have completed the flying course in the pilots’ school; in the case of observers, training may be limited to the last 110 days, provided that such officers or observers, before entering the course, have passed a pilot’s examination conducted by the Director of the Aerodrome.

3. Pilot Officers (Pilots).

Subaltern officers belonging to the Air Force, and also, if there are vacancies, qualified subaltern officers belonging to other arms, may take a pilot’s course.

After obtaining the military pilot’s certificate, cadet pilots must engage to perform at least twenty-four months’ training in the Pilot Corps as monthly pilots (i.e., paid by the month). After passing the pilots’ examination, they are appointed by the General Staff Department as military pilots (with military pilot’s certificate), and are attached to the Pilot Corps of the Air Force.

Upon appointment, pilots must, as a rule, begin their twenty-four months’ training as monthly pilots at the beginning of the year following appointment.

Pilots not ranking as monthly pilots are placed on the reserve of pilots.

Monthly pilots are required to complete 100 hours' flying per annum, distributed, if possible, over ten months’ training. The distribution of flying hours is fixed by the Director of the Aerodrome. The monthly pilots’ training should follow upon a course at the Flying School and is intended to qualify them for the higher ranks and to keep them sufficiently in training to be at once available for the front in the event of mobilisation.

Monthly pilots perform two days’ training per month, accompanied by observers.

Reserve pilots are divided into two categories:

(a) Reserve Pilots detailed for regular flying:

A certain number (fixed by the Budget) of reserve pilots belonging to the first line are given regular training, viz.: 50 hours’ flying per year, divided if possible over five consecutive months.

These pilots have to perform two days’ training in each of these five months, at the end of which period they should be sufficiently trained to be at once available for the front.
### SUMMARY TABLE OF COMMANDS AND UNITS

<table>
<thead>
<tr>
<th>Divisions</th>
<th>Brigades</th>
<th>Regiments</th>
<th>Battalions</th>
<th>Squadrions</th>
<th>Batteries</th>
<th>Companies</th>
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<td></td>
<td></td>
</tr>
<tr>
<td>Landwehr</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Transport Troops:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st line and Landwehr</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Landwehr</td>
<td></td>
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</tr>
</tbody>
</table>

1 341 companies of riflemen and carabineers; 110 machine-gun companies; 9-18 cyclist companies; 18 machine-gun companies with field carriages; 4 mountain machine-gun companies.
2 6 cyclist companies with a motor-cyclist section and 1 motor-cyclist company.
3 6 machine-gun groups with field carriages; 2 mountain machine-gun groups.
4 113 infantry; 37 machine-gun, 6 machine-gun with field carriages and 18 park.
5 Mountain columns.
6 Including 6 machine-gun.
7 Including 4-6 mountain brigades.
8 50 dismounted, and 6 machine-gun with field carriages.
9 72 field; 12 field howitzer, 8-12 heavy field howitzer, 9-10 mountain.
10 24 field; 6 field howitzer; 4-6 mountain artillery; 8-12 heavy field howitzer.
11 4-6 heavy artillery, 4 motor-drawn artillery.
12 25 heavy tractor guns; 5-6 tractor guns; 5-6 tractor howitzers.
13 6-8 artillery observation companies; 15 fortress companies; 2 mountain searchlight and 3 balloon companies.
14 12 tractor siege guns; 5-6 motor-drawn artillery, 5 fortress groups, 1 searchlight and balloon group.
15 Park company.
16 The Landwehr medical service includes, besides the 6 companies and 6 groups, 22-24 ambulances, 6 field hospitals, 44-48 ambulance columns, 28 ambulance trains.
17 Including 24 motor transport columns.
18 6-8 artillery observation companies; 15 fortress companies; 2 mountain searchlight and 3 balloon companies.
19 Motor transport columns for heavy artillery regiments and motor artillery regiments.

(b) **Reserve Pilots not detailed for regular flying:**

This category includes all other reserve pilots except those engaged in civil aviation. The only flying training they receive is that of the Air Force refresher courses.
After completing the regular twenty-four months' training, a pilot may at any time apply for transfer to the reserve of pilots not detailed for regular flying. Officers of other arms seconded to the Pilot Corps pass through the recruits' course and training in the cadres of their particular arm.

While serving as monthly pilots or as reserve pilots detailed for regular flying, these officers carry out refresher courses in the Air Force and in their particular arm alternately, unless able to do both simultaneously.

4. Officer Observers (Observers).

Subaltern officers of all arms may take the observers' course. Cadet observers must engage, after passing the observers' examination, to perform at least 24 months' training in the Observers' Corps. After passing the observer's examination, they are attached by the General Staff Branch for four months to the Observers' Corps in the Air Force.

In each month's training observers have to perform two days' training, three hours of which on an average must be devoted to flying.

Reserve observers need not perform the two days' monthly training.

Officers belonging to other arms attached to the Observers' Corps undergo recruits' course and training in the cadres of their particular arm.

During the four years in which they are attached to the Observers' Corps, they undergo refresher courses in the Air Force and in their own arm alternately, unless able to do both simultaneously.

E. MILITARY POLICE

The Military Police carries out police duties of all kinds among the troops; in the discharge of these duties, it is altogether free from all cantonal laws.

The Military Police is under the Commander-in-Chief of the Army, who posts officers, N.C.O.s and gendarmes to the various headquarters and units, in accordance with the recommendations of the Commandant of the Military Police.

The Commandant of the Military Police receives his orders either from the Administrative Department or from the Chief of the General Army Staff direct.

The officers of the Military Police are recruited from the officers of the army. Officers of the police forces of the cantons or towns may also be appointed officers of the Military Police by the Military Department on the recommendation of the Army Command.

N.C.O.s, acting N.C.O.s and gendarmes are recruited:

(a) From the police forces of the cantons and communes;
(b) From volunteers of the various arms, by decision of the Head of the Administrative Department and on the recommendation of the Commandant of the Military Police.

F. LANDSTURM

The Landsturm is principally employed to guard frontiers and communications, either during mobilisation, or as home-service troops or on the lines of communication. It also performs auxiliary duties for the field army and may be required to reinforce the Landwehr.

The Landsturm consists of men who have been discharged from the Landwehr on reaching their 41st year; men who have been discharged
from the first-line army or Landwehr before completing the regular period on ceasing to be fit for service; and volunteers. The latter have the same equipment as regulars.

Decisions regarding the enlistment of volunteers are taken by the cantonal military authorities or, in exceptional cases, by the officers commanding companies or independent detachments.

G. RECRUITING SYSTEM

I. MILITARY OBLIGATIONS.

All male Swiss citizens are liable for military service. Liability for service includes:

- Personal service, i.e., military service in the strict sense of the term; or
- Payment of an exemption fee (military tax).

Swiss citizens are liable for military service from the beginning of the year in which they reach the age of 20 until the end of the year in which they reach the age of 48.

Young men who are fit for service may be allowed to enter the Army before the legal age; they must, however, fulfil all the obligations of their class.

Men who do not perform service personally must pay the military tax until the end of the year in which they reach the age of 40. There is a special law on the military tax.

2. ENLISTMENT.

Men are enlisted in the year in which they attain the age of 19. The enlistment of men liable for military service is carried out by the Federal Government with the co-operation of the cantonal authorities. Recruiting Committees are organised by the Federal Council, which also determines the procedure to be followed.

On being enlisted, men are placed in one of three categories: (1) fit for service; (2) fit for auxiliary service; (3) unfit for service. The decision as to fitness for service may be postponed for a period not exceeding four years.

Each man is posted to one of the various arms upon enlistment.

He comes up for enlistment at either his place of domicile or his birthplace.

3. MILITARY DUTIES.

Men fit for military service have to do personal service, which includes:

(a) Training;
(b) Active service either in defence of the country or abroad, and the maintenance of public order and security.

Personal service also includes observance of the regulations regarding the supervision, maintenance and inspection of clothing, arms and
personal equipment; compulsory firing exercises and, in general, obedience to Military Regulations when off duty.

The following are exempted from personal service during their period of official duty or employment:

1. Members of the Federal Council and the Chancellor of the Confederation.
2. Ministers of religion not enrolled as chaplains.
3. The chief surgeons, permanent administrative officials and male nurses of public hospitals.
4. Governors and warders of penitentiaries and prisons, and members of the regular police forces.
5. The personnel of the Frontier Guard Force, which the Federal Council, in the event of mobilisation, may, however, detail for national defence.
6. Officials and employees who, in the event of war, are indispensable for transport undertakings of public interest or for military administration. A decree of the Federal Council enumerates the transport undertakings of public interest and the personnel indispensable for them in the event of war.

The personnel of the Police and Frontier Guard Forces and also certain officials and employees are only exempted from service after undergoing a recruits' course. The members of the Federal Assembly are exempted from training during the sessions.


Men who are passed fit for auxiliary service are drafted into such service on enlistment.

Men passed for auxiliary service do not undergo military training. They pay the military tax for the years in which they do not perform service.

5. Arms and Personal Equipment.

Private soldiers receive their arms and personal equipment free of charge.

As a rule, soldiers retain possession of their arms and personal equipment for the whole of their period of service. They have to keep them in good condition and are responsible for any loss or damage due to their own negligence.

A man's arms and equipment become his personal property when he has completed his period of personal service and has been discharged from the Army.

Arms and personal equipment are the property of the Federal Government, and soldiers may not dispose of them. Arms, etc., cannot be seized or confiscated.

Men unable to take proper care of them or proved guilty of neglect, or discharged from service before completion of the regular period, forfeit their arms and personal equipment.

Officers must buy their own uniforms, the purchase price being refunded to them in accordance with a scale drawn up by the Federal Council.

The Federal Government provides them with personal equipment and arms free of charge and, in the case of cavalry officers, with saddlery.

The Federal Government supplies bicycles and accessories, on payment of half the purchase price, to cyclists in the active army.

Arms and personal equipment are inspected every year.

Horses.

Officers, N.C.O.s and troopers in the first-line cavalry must at all times possess a horse fit for service.
The Federal Government will on application provide remounts for active cavalry officers on the same terms as for troopers. Cavalry remounts are either purchased by the Federal Government or supplied by the man himself.

On receiving the horse, the man pays the Federal Government half its estimated value.

The horse remains in the man's possession during his period of service in the first line. When not on service, he must feed and take care of the horse at his own expense, but may use it for any purpose which does not impair its military value.

When called up, he must bring his horse with him.

He is liable for the loss of his horse and for any damage due to his negligence.

If he fails to take proper care of, or if he is in a position which does not enable him to keep, the horse, he must return it, and will then be transferred to another arm or discharged from personal service.

Cavalry horses are the property of the Federal Government.

If a man completes the whole of his ten-years' service with the same horse, it becomes his property.

The stabling, maintenance, feeding and use of cavalry horses when not on service are subject to inspection by cavalry officers.

Officers of other arms provide their own chargers.

Other horses and mules required for purposes of training in the military schools and courses are supplied by the Military Administration.

H. ARMY TRAINING

I. PREPARATORY TRAINING.

General.

The Cantons provide for the gymnastic training of boys at school. The instructors are masters who have been specially trained in the training colleges and have taken the courses instituted by the Federal Government for gymnastic instructors.

These arrangements are carried out under the general supervision of the Federal Government.

The Federal Government encourages associations for the promotion of the physical development of young men after leaving school and for their preparation for military service, and is in general favourable to all action taken with this object in view.

Recruits undergo physical examination upon enlistment.

The Federal Government issues regulations for preliminary physical training and organises instructors' courses.

The Federal Government also subsidises associations founded for imparting preparatory military training to boys under military age and, in general, makes grants for any action taken for this purpose.

The Federal Government lays down that firing exercises should be the principal subject in such training, and supplies arms, ammunition and equipment free of charge. The necessary regulations are drawn up by the Federal Council.

2. CORPS OF INSTRUCTORS.

(a) General.

A corps of instructors has been formed to superintend the training of recruits and to train cadres in the special schools.
The number of instructors in each arm is fixed by the Federal Assembly.

The corps of instructors in each arm is under the head of the corresponding branch in the Military Department.

The training of recruits and infantry cadres in each divisional area is under the direction of an area instructor.

The training of units of all sizes and the supervision of repetition training courses are carried out by the officers of the unit concerned.

(b) Training of Recruits.

The object of the recruits' courses is to train men as soldiers. They are also used for the practical training of cadres.

The period of training is as follows: Infantry and Engineers 65 days; Cavalry 90 days; Artillery, Air Force, and Fortress Troops 75 days; Medical Corps, Veterinary Corps, Supply Corps, and Train 60 days.

(c) Repetition Training Courses.

Troops in the Active Army undergo repetition training annually. The period of training is 11 days or, in the case of the artillery and fortress troops, 14 days.

Men, lance-corps, and corporals only do seven repetition trainings, or eight in the case of cavalry; N.C.O.s ranking as sergeants or higher undergo only 10 trainings. These courses include those followed in the lower ranks.

In the Landwehr all arms, except cavalry, are called up every four years for 11 days’ repetition training, but privates, lance-corps, and corporals do only one repetition training.

Men belonging to the Landwehr who are transferred to first-line troops perform their service with these corps.

In the event of a reorganisation of units, the introduction of a new kind of arm or in any other circumstances of a similar nature, the Federal Assembly is empowered to order special training courses and to fix the period of training.

It is also authorised to order drill for a period of one to three days for sections of the Landsturm and for men detailed for special duties.

In an emergency the Federal Council may call up the Landsturm of certain areas for similar drill.

3. COMPULSORY MUSKETRY COURSES AND VOLUNTARY DRILL.

N.C.O.s, lance-corps, and privates of the Active Army and Landwehr, who are armed with rifles or muskets, and subaltern officers of the same categories, have to carry out every year certain prescribed courses in a rifle club. Men who fail to conform to this rule are called up for special musketry courses without pay.

Musketry courses organised by rifle clubs in conformity with the military regulations are subsidised by the Federal Government.

The Federal Government also grants suitable subsidies to other institutions intended to promote military efficiency, provided that they conform to the Government's regulations and submit to its supervision.
I. Ranks.

The various ranks are as follows:

(a) Lance-corporal;
(b) Non-commissioned officers (corporal, sergeant, quartermaster-sergeant, sergeant-major, regimental sergeant-major (warrant officer);
(c) Subaltern officers: lieutenant, first lieutenant;
(d) Captain;
(e) Field officers: Major, Lieut.-Colonel, Colonel, Colonel commanding a division; Colonel commanding an army corps; General.

Every soldier may be required to accept a rank, and to carry out the duties and take over the command attached to such rank.

An officer or N.C.O. keeps his rank even after he has relinquished his command.

II. Non-commissioned Officers (Promotion).

Lance-Corporal. Privates holding a certificate of efficiency obtained during a refresher training may be appointed to lance rank.

Non-commissioned Officers:

Corporals. Privates and lance-corporals nominated for appointment as N.C.O.s pass through a N.C.O.s' course. The training lasts 20 days in the infantry, medical corps, supply corps and train, and 35 days in the cavalry, artillery, engineers and fortress corps.

The men sent for the N.C.O.s' course are selected by their superior officers.

Upon appointment, corporals pass through a recruits' course in the rank of corporal.

N.C.O.s selected for an officers' course are exempted from this obligation.

Sergeants and Staff-Sergeants:

Conditions governing promotion:

Sergeant. Promotions are made from among corporals who have passed through a recruits' course with corporal's rank and have performed at least two repetition trainings; they must also have obtained a certificate of proficiency during their last period of training.

Quartermaster-Sergeant. Promotions are made from among corporals who have undergone repetition training as corporals and have passed through a quartermaster-sergeants' course (lasting 30 days); they must also have obtained a certificate of proficiency during the latter course. Upon appointment, quartermaster-sergeants must pass through a recruits' course in the rank of quartermaster-sergeant.

Sergeant-Major. Promotions are made from among sergeants or quartermaster-sergeants who have undergone at least one refresher training in that rank and have passed through a recruits' course in the rank of acting sergeant-major. They must also have obtained a certificate of proficiency during either the latter course or a repetition training.

Regimental Sergeant-Major. Promotions are made from among sergeant-majors who have carried out at least one repetition training in that rank and must have obtained a certificate of proficiency during the training.
**Staff Clerks.** Promotions are made from among N.C.O.s who have passed through a recruits’ course with N.C.O.s’ rank and undergone two repetition trainings. They must also have passed through a 30-days’ staff clerks’ course and have obtained a certificate of proficiency in the course.

### III. Officers.

(a) **Training. — Schools.**

Cadet officers are trained at officers’ schools. The periods of training are as follows:

1. Infantry, cavalry and fortress troops, 80 days.
2. Artillery and engineers, 105 days.
3. Train, 60 days.
4. Medical, Supply and Veterinary Corps, 45 days.

Training for artillery and engineer officers may be divided into two parts. Men selected for an officers’ training course must hold the rank of non-commissioned officers.

Upon appointment lieutenants pass through a recruits’ course in the rank of lieutenant.

Regimental officers appointed as quartermasters receive a technical training course lasting 20 days.

Upon appointment quartermasters pass through half a recruits’ course in the rank of quartermaster.

Officers nominated for promotion pass through the following schools:

1. Subaltern officers of the infantry, cavalry, artillery, engineers and fortress corps who are nominated for promotion to rank of captain, Central School No. 1, lasting 30 days.
2. First lieutenant in the infantry, cavalry, artillery, engineers, fortress corps, supply corps, and train, a recruits’ course in the command of a unit (company, squadron, etc.).
3. Captains, Central School No. 2, lasting 50 days. The instruction given at this school may be divided into two parts.

Before passing the courses referred to by the law, officers must have obtained at an earlier special course or training course a certificate qualifying them for promotion.

**General Staff.** The following special courses are provided for the training of the General Staff:

1. Staff course No. I, 70 days, for officers intending to join the General Staff; this course is divided into two parts.
2. Staff course No. II, 42 days, for captains.
3. Staff course No. III, 21 days, for officers who have passed through courses Nos. I and II.

Regimental officers may be seconded for these courses.

A certain number of officers on the General Staff are called up in turn every year for General Staff work. Regimental officers may also be detailed for this duty.

Officers of the General Staff who are attached to the headquarters of units, etc., train with the latter. Other officers of the General Staff may also be detailed for such training and must in addition undergo special courses and regular training in the individual arms.

Railway officers take a 20-days’ training course, after which they are called up as required for duty with the General Staff or for special courses.
**Staff Courses.** Staff officers are called up every other year for 11 days' tactical training. This training is directed alternately by the army corps commander and the divisional commanders. The staff officers taking part in these courses are nominated by the Military Department.

Strategical exercises are carried out every other year for 11 days and are under the command of an officer of senior rank appointed by the Military Department. The Army corps and divisional commanders, their chiefs of staff, the commanders of fortresses and other officers selected by the Military Department also take part in these manoeuvres.

Engineer officers at the disposal of the engineers' corps are called up in turn for duties with that corps.

**(b) Promotion.**

*Cadet Officers.* Only N.C.O.s may be selected to pass through an officers' course.

*Staff Clerks.* A staff clerk may be promoted lieutenant after having completed four refresher trainings and served not less than 4 years as staff clerk in the rank of warrant officer.

*Officers. General Regulations.* Every officer must have held his rank for at least four years before he can be promoted.

In the case of lieutenants and first lieutenants of the medical and veterinary corps, the minimum period is two years.

**Conditions for each rank:**

For promotion to **First Lieutenant** an officer must:

1. Have passed through a recruits' course in the rank of lieutenant;
2. Have completed four refresher trainings in the rank of lieutenant; he may substitute service in another branch for one of the above trainings or a second recruits' course for two.

For promotion to **Captain,** an officer must have:

1. Served as a lieutenant or first lieutenant in Central School No. I;
2. Completed four repetition trainings in the rank of first lieutenant; he may substitute service in another branch for one, or a second recruits' course for two of the above trainings.
3. Passed through a recruits' course in command of a unit (company, squadron, etc.).

Cavalry and artillery first lieutenants selected to pass through a recruits' course as unit commanders must first attend a N.C.O.s' course.

4. Infantry officers must have completed a musketry course in the rank of lieutenant or first lieutenant.

For promotion to **Major** an officer must:

1. Have completed four repetition trainings in the rank of captain and as a unit commander in at least three of these trainings; he may substitute service in another branch for one of the above trainings;
2. Have passed through Central School No. II;
3. If in the infantry, artillery, engineers, fortress corps, supply corps or train, have completed the last thirds of a recruits' course in the command of a battalion or group; in the artillery he must also have completed Musketry Course No. 2.

For promotion to **Lieutenant-Colonel**:

An officer must have completed four repetition trainings in the rank of major; service in another branch may be substituted for two trainings.
For promotion to Colonel:
An officer must have completed four repetition trainings as lieutenant-colonel; service in another branch may be substituted for two trainings.

(c) General Staff Officers.

Captains.
In order to join the General Staff, officers must be captains or first lieutenants, possess a captain’s qualifying certificate, and have passed through Staff Course No. I.

Other rank.
Promotion to other rank is by selection.
For promotion to Staff Major, candidates must have passed through Staff Course No. II, and for promotion to Staff Lieutenant-Colonel, through Staff Course No. III.

Promotion to Colonel commanding a Division and Colonel commanding an Army Corps.

Colonel commanding a Division.
Officers must have commanded an infantry brigade during three repetition trainings, or have served as colonel on the staff or in the cavalry, artillery, engineers or fortress corps during either one or two repetition trainings; they must also have commanded an infantry brigade, or a mixed corps equivalent to an infantry brigade, during either one or two repetition trainings.

Colonel commanding an Army Corps.
Officers must have commanded a division during one repetition training.

I. BUDGETARY EFFECTIVES
1928.

I. TRAINING STAFF.

<table>
<thead>
<tr>
<th></th>
<th>Number</th>
<th>Parade Days</th>
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<tbody>
<tr>
<td>Infantry</td>
<td>52</td>
<td>3,885</td>
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<tr>
<td>Cavalry</td>
<td>15</td>
<td>93,671</td>
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<tr>
<td>Artillery</td>
<td>63</td>
<td>15,012</td>
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<tr>
<td>Engineers</td>
<td>21</td>
<td>14,109</td>
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II. TRAINING OF CADRES.

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<thead>
<tr>
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<tbody>
<tr>
<td>General Staff</td>
<td>228</td>
<td>3,885</td>
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<tr>
<td>Infantry</td>
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<tr>
<td>Cavalry</td>
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<td>9,701</td>
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<tr>
<td>Artillery</td>
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<td>55,004</td>
</tr>
<tr>
<td>Engineers</td>
<td>377</td>
<td>14,004</td>
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<tr>
<td>Air Force</td>
<td>196</td>
<td>14,109</td>
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<tr>
<td>Miscellaneous</td>
<td>2,161</td>
<td>62,670</td>
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<td>Total</td>
<td>7,852</td>
<td>254,652</td>
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1 Excluding 230 airmen engaged monthly and reserve airmen, making in all 1,798 months.
### 3. Recruits’ Training Course.

<table>
<thead>
<tr>
<th></th>
<th>Number of Men</th>
<th>Parade Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infantry (67 days)</td>
<td>14,580</td>
<td>976,860</td>
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<tr>
<td>Cavalry (92 days)</td>
<td>720</td>
<td>66,240</td>
</tr>
<tr>
<td>Artillery (42 to 77 days)</td>
<td>5,060</td>
<td>362,295</td>
</tr>
<tr>
<td>Engineers (67 days; recruits for train, 62)</td>
<td>1,685</td>
<td>111,870</td>
</tr>
<tr>
<td>Air Force (77 days)</td>
<td>400</td>
<td>30,800</td>
</tr>
<tr>
<td>Medical Corps (62 days)</td>
<td>1,435</td>
<td>88,970</td>
</tr>
<tr>
<td>Supply Corps (62 days)</td>
<td>620</td>
<td>38,440</td>
</tr>
<tr>
<td>Automobile Service (77 days)</td>
<td>300</td>
<td>23,100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24,800</strong></td>
<td><strong>1,698,575</strong></td>
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</table>

### 4. Refresher Training.

<table>
<thead>
<tr>
<th></th>
<th>Number of Men</th>
<th>Parade Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infantry (13 days)</td>
<td>79,000</td>
<td>1,027,000</td>
</tr>
<tr>
<td>Cavalry (13 days)</td>
<td>5,900</td>
<td>76,700</td>
</tr>
<tr>
<td>Artillery (16 1/4 days)</td>
<td>19,849</td>
<td>353,356</td>
</tr>
<tr>
<td>Engineers (13 days)</td>
<td>9,000</td>
<td>117,000</td>
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<tr>
<td>Air Force (16 days)</td>
<td>1,700</td>
<td>27,200</td>
</tr>
<tr>
<td>Medical Corps (13 days)</td>
<td>3,680</td>
<td>47,200</td>
</tr>
<tr>
<td>Supply Corps (13 days)</td>
<td>3,400</td>
<td>44,200</td>
</tr>
<tr>
<td>Motor-car Service (13 days)</td>
<td>600</td>
<td>7,800</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>123,129</strong></td>
<td><strong>1,700,456</strong></td>
</tr>
</tbody>
</table>

### 5. Preliminary Training.

(a) Preparatory Training.
- Number of men undergoing gymnastic training: 24,000
- Number of men undergoing training with arms: 8,000
- Number undergoing junior musketry training: 13,000
- Cartridges: 546,000

(b) Cadet Corps: 3,000

### 6. Rifle Clubs.

About 11,091,000 cartridges have been placed at the disposal of the Rifle Clubs for their compulsory (242,000 men) and optional (169,500) exercises and different courses (51,000).

## II. Budget Expenditure on National Defence.

### A. Notes on Budget Procedure.

1. The financial year coincides with the calendar year. Towards the end of the month of May, a circular letter is sent from the Department of Finance to the other Departments asking them to forward their budget proposals. The budget estimates for a given year are submitted to Parliament in the course of November of the preceding year and the budget is generally voted in December, though sometimes not before January. In the latter case the expenditure and revenue for the intervening period are provided for by special provisional authorisation.
Closed accounts for a given year are published regularly in the month of May of the following year.

2. The budget of the General Administration (excluding the Federal Railways budget, which is voted quite apart from the General Administration) is divided into the Administration Account, showing all regular revenue and expenditure, and the Capital Account. The latter is divided into two parts: (a) the ordinary capital account, registering the changes in the property of the State by reason of expenditure for capital purposes, purchases and sales, etc.; and (b) the extraordinary expenditure and revenue carried to the capital account, corresponding to what is frequently called the extraordinary budget. Expenditure increasing the assets of the military department is shown in the ordinary capital account, and only current ordinary military expenditure is accounted for in the Administration Account. The mobilisation expenditure during and since the war has been charged to the extraordinary capital account.

3. Public undertakings are dealt with in various ways in the Swiss budget, but all military undertakings are accounted for as independent concerns. Deficits on these undertakings, if any, are charged to the military departments, and any surplus is carried to the General Budget as revenue. Receipts collected by the various departments in the course of their activities are also, as a rule, carried to the revenue side of the budget.

4. The Cantons and Municipalities incur expenditure for certain military purposes, a portion of which is reimbursed by the Federal Government. This expenditure, however, is of minor importance.

B. BUDGET EXPENDITURE ON NATIONAL DEFENCE.

I. Summary of Defence Expenditure (Gross).

TABLE I.

<table>
<thead>
<tr>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td>Estimates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Francs (ooo,ooo's omitted)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration account:</td>
<td>Military department</td>
<td>85.6</td>
<td>86.7</td>
</tr>
<tr>
<td>Capital account:</td>
<td>Investments account, buildings</td>
<td>2.9</td>
<td>-7.7</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>87.6</td>
<td>87.4</td>
</tr>
<tr>
<td>Index of defence expenditure</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Index number of wholesale prices:</td>
<td>1914 = 100</td>
<td>162</td>
<td>145</td>
</tr>
<tr>
<td>1925 = 100</td>
<td>100</td>
<td>90</td>
<td>87</td>
</tr>
<tr>
<td>Index of defence expenditure reduced to the 1925 price level</td>
<td>100</td>
<td>111</td>
<td>113</td>
</tr>
</tbody>
</table>

1 Exact information not available.
2 "Lorenz" index number.
3 From 1926 onward, official index number.
4 Average, January–August 1928.

(1) The figures include expenditure on pensions and also, indirectly, expenditure for debt service, in the case of military establishments.

(2) The budget estimates for the financial year 1928 contain no information concerning estimated expenditure on Capital Account and, consequently, it has not been possible to calculate the defence expenditure index for that year.
II. Analysis of Defence Expenditure.

1. The following table analyses the defence expenditure charged to the Military Department in the Administration Account.

**TABLE 2.**

<table>
<thead>
<tr>
<th></th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Closed Accounts</td>
<td>Estimates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military instruction, manoeuvres, etc.:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>2,769</td>
<td>2,840</td>
<td>2,799</td>
<td>2,907</td>
</tr>
<tr>
<td>Instruction, manoeuvres, etc.</td>
<td>3,074</td>
<td>3,211</td>
<td>3,334</td>
<td>3,712</td>
</tr>
<tr>
<td>Commandants, inspections</td>
<td>262</td>
<td>250</td>
<td>273</td>
<td>289</td>
</tr>
<tr>
<td>Barracks, etc.</td>
<td>1,753</td>
<td>1,745</td>
<td>1,804</td>
<td>1,788</td>
</tr>
<tr>
<td>Non-effective services, various allowances</td>
<td>7,474</td>
<td>7,670</td>
<td>7,617</td>
<td>6,915</td>
</tr>
<tr>
<td>Costs of printing</td>
<td>249</td>
<td>213</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment of the army:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clothing</td>
<td>4,353</td>
<td>5,689</td>
<td>4,972</td>
<td>5,021</td>
</tr>
<tr>
<td>Arms</td>
<td>2,914</td>
<td>3,131</td>
<td>3,094</td>
<td>2,986</td>
</tr>
<tr>
<td>Ammunition</td>
<td>800</td>
<td>1,016</td>
<td>1,009</td>
<td>1,008</td>
</tr>
<tr>
<td>Material for units and military schools</td>
<td>4,663</td>
<td>4,144</td>
<td>4,473</td>
<td>3,733</td>
</tr>
<tr>
<td>Miscellaneous items</td>
<td>1,129</td>
<td>1,635</td>
<td>1,216</td>
<td>1,483</td>
</tr>
<tr>
<td>Maintenance and replacement of material</td>
<td>5,527</td>
<td>5,614</td>
<td>5,691</td>
<td>5,771</td>
</tr>
<tr>
<td>Horses</td>
<td>6,851</td>
<td>6,605</td>
<td>6,665</td>
<td>6,651</td>
</tr>
<tr>
<td>Forts and fortifications</td>
<td>1,997</td>
<td>1,846</td>
<td>1,818</td>
<td>1,812</td>
</tr>
<tr>
<td>Transport services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor service</td>
<td>196</td>
<td>191</td>
<td>193</td>
<td>150</td>
</tr>
<tr>
<td>Air service</td>
<td>1,754</td>
<td>1,955</td>
<td>1,897</td>
<td>1,943</td>
</tr>
<tr>
<td>Topographical service</td>
<td>1,540</td>
<td>1,666</td>
<td>1,609</td>
<td>1,627</td>
</tr>
<tr>
<td>Extraordinary expenditure consequent upon the coming into force of the new army organisation</td>
<td>540</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>85,643</td>
<td>86,692</td>
<td>85,116</td>
<td>84,942</td>
</tr>
</tbody>
</table>

**NOTES.** — (a) Military Establishments. The State maintains various undertakings for the production of military materials. These undertakings are the following: Powder Administration, remount depôts, construction factory at Thun, powder factory at Wimmis, ammunition factory at Thun, ammunition factory at Altdorf, and arms factory at Berne. These undertakings have their own budgets, and only the net figures for surplus or deficit, as the case may be, appear in the general budget. In the case of a deficit, the entry is found on the expenditure side of the budget of the Military Department, but in the case of a surplus, the entry is on the revenue side of the general budget. The remount depôts have incurred the following deficits during the years under review:

<table>
<thead>
<tr>
<th></th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Powder administration</td>
<td>221</td>
<td>310</td>
<td>260</td>
<td>165</td>
</tr>
</tbody>
</table>

The surplus balances of other undertakings, entered on the revenue side of the general budget, are shown in the following table:

<table>
<thead>
<tr>
<th></th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Powder administration</td>
<td>85</td>
<td>93</td>
<td>83</td>
<td>83</td>
</tr>
<tr>
<td>Military factories</td>
<td>44</td>
<td>19</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

It should be further pointed out that the net result of the undertakings mentioned is calculated after charging to their account the interest on the capital
(both working and fixed) invested in them. These figures for interest, on the other hand, are accounted for as revenue in the general budget, and were as follows (according to the revenue account of the general budget):

<table>
<thead>
<tr>
<th></th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on working capital</td>
<td>244</td>
<td>248</td>
<td>267</td>
<td>282</td>
</tr>
<tr>
<td>Interest on fixed capital</td>
<td>179</td>
<td>179</td>
<td>231</td>
<td>240</td>
</tr>
<tr>
<td>Total</td>
<td>423</td>
<td>427</td>
<td>498</td>
<td>522</td>
</tr>
</tbody>
</table>

(b) The item "Air Service" in Table 2 does not include all appropriations for military aviation in the defence budget. The total air force expenditure is not shown in one sum in the accounts.

(c) The item "Instruction, manoeuvres, etc." includes allocations to rifle clubs and various associations that are not of a strictly military character.

2. Capital Account. Expenditure on Investments Account represents real capital expenditure on purchase and construction of buildings, etc., in connection with military undertakings, erection of barracks, depôts, etc. The greater part of this expenditure is accounted for in the budget as unproductive.

The following table gives details of the amounts spent in 1925, 1926 and 1927:

<table>
<thead>
<tr>
<th></th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barracks</td>
<td>860</td>
<td>299</td>
<td>87</td>
</tr>
<tr>
<td>Arsenals</td>
<td>159</td>
<td>406</td>
<td>143</td>
</tr>
<tr>
<td>Military establishments, remount depôts, aviation grounds, etc.</td>
<td>440</td>
<td>374</td>
<td>792</td>
</tr>
<tr>
<td>Military factories</td>
<td>524</td>
<td>105</td>
<td>341</td>
</tr>
<tr>
<td>Total</td>
<td>1,983</td>
<td>1,184</td>
<td>1,363</td>
</tr>
<tr>
<td>Deduct amortisation</td>
<td>16</td>
<td>528</td>
<td></td>
</tr>
<tr>
<td>Remaining balance</td>
<td>1,967</td>
<td>656</td>
<td>1,363</td>
</tr>
</tbody>
</table>

III. Receipts in connection with Defence Expenditure.

These receipts, which are accounted for on the revenue side of the Swiss budget, are of three kinds: (a) Surplus on certain military undertakings (shown on the preceding page); (b) interest on the working and fixed capital invested in military undertakings, whether they have yielded a surplus or not (shown above); and (c) receipts by the Military Department from sale of old army horses, disused material and articles produced by the Topographical Service, etc. Receipts of the latter kind amounted to 1,745,000 francs in 1925, to 1,733,000 francs for 1926, to 1,862,000 francs for 1927 and have been estimated at 1,609,000 for 1928.

In the closed accounts, a special table, headed "Closing of the administration account", shows a kind of net military expenditure, i.e., receipts under (c) above are deducted, but not receipts under (a) and (b).

IV. Expenditure referring to Previous Years.

1. Debt Service. Attention is drawn to the fact that interest on and amortisation of working and fixed capital in military undertakings are accounted for as expenditure in the budgets of the undertakings. With this exception, no expenditure for interest on or redemption of public debt is charged to the military budgets.
2. **Pensions Service.** The following sub-headings (given in the budget under the general heading "Costs of improving the conditions of military service") are included under the item "Non-effective services, various allowances, etc."

<table>
<thead>
<tr>
<th>TABLE 3</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Military insurance</td>
<td>4,935</td>
<td>4,887</td>
<td>4,883</td>
<td>4,088</td>
</tr>
<tr>
<td>Military allowances</td>
<td>187</td>
<td>220</td>
<td>238</td>
<td>200</td>
</tr>
<tr>
<td>Costs of replacement of school teachers</td>
<td>82</td>
<td>71</td>
<td>79</td>
<td>75</td>
</tr>
<tr>
<td>Subsidies towards cost of clothing</td>
<td>965</td>
<td>985</td>
<td>914</td>
<td>1,044</td>
</tr>
<tr>
<td>Subsidies towards cost of shoes</td>
<td>1,288</td>
<td>1,488</td>
<td>1,488</td>
<td>1,488</td>
</tr>
<tr>
<td>Asylum for military inebriates</td>
<td>17</td>
<td>19</td>
<td>14</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>7,474</td>
<td>7,670</td>
<td>7,616</td>
<td>6,915</td>
</tr>
</tbody>
</table>

Details regarding the first of these items, "Military insurance", are given below:

<table>
<thead>
<tr>
<th>TABLE 4</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Military Insurance:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants on account of temporary disablement</td>
<td>3,849</td>
<td>3,800</td>
<td>3,800</td>
<td>3,000</td>
</tr>
<tr>
<td>Grants on account of permanent disablement</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Pensions</td>
<td>53</td>
<td>55</td>
<td>51</td>
<td>53</td>
</tr>
<tr>
<td>Miscellaneous items</td>
<td>33</td>
<td>32</td>
<td>32</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,935</td>
<td>4,887</td>
<td>4,883</td>
<td>4,088</td>
</tr>
</tbody>
</table>

As will be seen, the State grants pensions to a limited extent only, but employees are insured against accidents causing temporary or permanent disablement. It would seem justifiable to regard the grants on account of permanent disablement as pension charges. The military undertakings are charged with expenditure for insurance premiums paid on behalf of the personnel employed.

In order to provide pensions for State employees, a Pensions and Insurance Fund was created in 1921.

**C. SUPPLEMENTARY DETAILS.**

1. **Civil Air Service.** A civil air office, for supervision of civil air traffic, is connected with the administration of the Swiss railways, but the sums spent are insignificant.

2. The **Cantons and Municipalities** incur certain expenditure for military purposes, the greater portion of which is reimbursed by the State or covered by corresponding revenue (sale of disused material, etc.), the remainder being borne by themselves. The Municipalities provide recruiting offices, exercise grounds, etc., but no information is available in regard to the financial burdens involved by these obligations. Military expenditure borne by the Cantons amounted to 24.9 million francs in 1921, but this figure is gross, and the exact amount of revenue to be deducted in order to arrive at the figure for net cost is not available.

3. The cost of mobilisation during and since the war has been charged to the extraordinary capital account. The cost amounted at the end of 1925 to a total of 1,160 million francs, of which 812.3 million francs had been paid off by means of the proceeds of various war taxes, leaving a net balance at the end of 1926 of 347.7 million francs. At the end of 1927 the net balance remaining due amounted to 200.8 million francs.