comparable data are not available. A separate report, "Teachers' Salaries and Qualifications in Eight Provinces, 1946", deals in detail with the classification of teachers, their teaching experience and rates of salary paid.

4.—Teachers in Provincially Controlled Schools Classified According to Salary, by Provinces, School Year 1945-46

Salary	Prince Edward Island	Nova Scotia	New Brunswick	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia
	No.	No.	No.	No.	No.	No.	No.	No.
Less than \$525 \$ 525 -\$1,024 1,025 - 1,524 1,525 - 2,024 2,025 - 2,524 2,525 - 3,024 3,025 - 3,524 3,525 - 4,024 4,025 or over Unspecified	104 484 64 11 5 Nil "	26 2,007 960 450 155 65 37 3 Nil	73 1,729 591 263 77 37 5 Nil 1 Nil	125 1,844 10,778 3,661 3,052 1,283 945 604 61 Nil	Nil 833 1,957 577 290 142 62 24 6 38	Nil 712 5,069 820 180 100 104 15 7 24	Nil 448 2,871 1,178 528 160 113 10 8 129	Nil 38 1,827 1,198 729 302 273 56 13 Nil
Totals	668	3,706	2,776	22,353	3,929	7,031	5,445	4,436

Financial Statistics.—Table 5 presents a comparable statement of the finances of the Boards operating provincial schools so far as this can be done with existing records.

5.—Financial Support of Provincially Controlled Schools, by Provinces, for Provincial Fiscal Years Ended 1939, 1945 and 1946

Note.—The receipts shown in this table do not include any amounts raised by loans or the sale of bonds or debentures, as all revenue of this nature must be repaid ultimately with money raised by local taxation. With the exception of the Maritime Provinces, for which the information is not available, the total net debenture indebtedness of the schools of each province is given annually, thus showing the net increase or decrease per year. Figures for 1914-25 will be found at pp. 985-987 of the 1936 Year Book and those for 1926-44 in the corresponding tables of subsequent editions.

Province and Year	Provincial Govern- ment Grants	Local Taxation	Other Sources	Total Current Revenue Recorded	Debenture Indebt- edness ¹	Administrative Units Operating Schools
Prince Edward Island— 1939	\$ 274,323 ² 318,460 ²	250,741	\$ 3 3	\$ 449,567 569,201 642,357	\$ 3 3 3	\$ 474 463 463
1946	349,422 ² 718,546 ² 2,009,583 ² 2,447,414 ²	3,341,6894 4,009,0244		4,060,235 6,018,607 6,665,248	3 3 3	1,775 1,753 1,738
New Brunswick— 1939	534,315 ² 1,027,033 ² 1,233,286 ²	2,637,8204 3,124,4164	3 3 3	3, 172, 135 4, 151, 449 4, 823, 855	4,659,650 4,337,400 4,203,500	1,553 1,488
Quebec— 1939	2,386,965 6,768,395	19,716,324 23,554,568	1,572,832 2,015,294	23,676,121 32,338,257	68,043,977 72,618,071	1,905 1,966
Ontario— 1939	7,015,225 $26,621,749$ $29,203,092$	41, 638, 332 ⁴ 36, 799, 767 ⁴ 37, 652, 809 ⁴	1,896,515	48,653,557 65,318,031 68,684,669	59,499,543 41,997,096 43,745,893	6,600 5,649 5,138

For footnotes, see end of table, p. 317.