

The Funding and Regulation of Independent Schools in Canada

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Executive summary

This study compares the regulation of independent schools across Canada, with specific attention to differences between provinces that fund independent schools and those that do not. In 2013/14, Canada had slightly fewer than 2,000 independent schools enrolling more than 360,000 students. Every province regulates its independent schools, each in its own way, and some to a greater extent than others. Five provinces offer partial funding for independent schools, although not all independent schools in those five provinces qualify for or accept the funding available, so that there are non-funded independent schools in all ten provinces.

The report gives an overview of the pertinent legislation and other regulations and lists the categories of independent schools operating in each province. While 22 categories of different independent school regulatory environments are identified and addressed, the analysis pivots on funding status.

In each scenario, funded or non-funded, analysis is structured around three aspects of independent school operation: (1) establishing an independent school, with specific attention to non-profit status and the initial permissions required to begin operation; (2) organizing and operating an independent school, with particular attention to curriculum, teachers, and student assessment; and (3) accountability for the school and its students with regard to reporting, inspection, and student records.

In addition, to provide context for the scope of funded and non-funded independent schooling in Canada, the final appendix offers a snapshot of the funding arrangements, the number of independent schools and the enrolments, by province and by category, of independent schools operating in each province.

Four key findings

- 1 Non-funded independent schools have fewer regulations than funded independent schools. In the five provinces that offer public funding, non-funded independent schools are subject to fewer requirements than funded independent schools in that province. All funded schools in

those provinces are required to follow the provincial curriculum and hire provincially certified teachers. In contrast, almost all categories of non-funded independent schools, although free to do so, are not required to use provincial curriculum or employ provincially certified teachers. Exceptions in the non-funded independent school categories are noted in four instances: British Columbia (Group 4 schools), Quebec (private institutions not eligible for subsidies), Alberta (unfunded accredited schools) and Newfoundland & Labrador (private schools). The first two are required to use provincial curriculum and employ provincially certified teachers, while the second two are required to employ provincially certified teachers but are not required to use provincial curriculum.

- 2** Lack of government funding does not necessarily imply minimal regulation. The regulatory environment for independent schools varies by province more than by funding status. Although independent schools receiving government funding must comply with more extensive and stringent provincial regulations, non-funded independent schools are not necessarily regulated at low levels. Comparisons of the least regulated categories of non-funded independent schools across provinces reveals wide variation in minimum requirements. Requirements vary from supplying an annual notice of intention to operate with minimal statistical details in Ontario, subject to verification, to provision of full and detailed education plans for non-funded schools in many provinces, including Alberta, Saskatchewan, Manitoba and Quebec. Moreover, Ontario independent schools are not inspected unless they are secondary schools that request and pay for inspection in order to grant secondary school credits, whereas non-funded independent schools in Saskatchewan are inspected annually. Furthermore, in Quebec, non-funded independent schools must use the provincial curriculum, employ provincially-certified teachers, and participate in provincial assessments. This variation in the regulation of non-funded independent schools across all ten provinces is noteworthy, especially insofar as it makes establishing, operating, and accessing an independent education more difficult in some provinces.
- 3** Eligibility for funding usually means meeting two common input requirements: employing provincially approved teachers and using the provincial curriculum. Only Alberta requires meeting a detailed set of student outcome expectations, in addition to those two requirements. By forcing conformity to government school standards, the requirements that must be satisfied to qualify for funding may impede the emergence of a wider diversity of innovative approaches to education, constraining advantages to students parents and society.

- 4 Funding is directed to schools not to parents. Five provinces offer partial funding to qualifying independent schools. In those provinces the funding, allocated on a per-student basis, is directed to the schools and not to the parents. In other words, the funding is not a voucher given to parents to pay for their children's education, but a voucher given directly to the school that enrolls the students. Funding does not directly vary by household income or by student need (with the exception of a handful of designated special education independent schools).

As school choice continues to attract increasing attention in Canada and across the world, this analysis provides a valuable at-a-glance overview of the regulation and funding of independent schooling in Canada. By linking the analysis to key benchmarks in the operation, funding, and accountability of independent schools in each province, variations in the regulatory regime in each province are clearly identified.

Introduction

This study compares the regulation of independent schools across Canada, with specific attention to differences between provinces that fund independent schools and those that do not.

Independent schools, which are sometimes also referred to as private or non-government schools, are usually established as not-for-profit organizations (often as registered charities) designed to meet distinct religiously or pedagogically defined education goals. In 2013/14, Canada had slightly fewer than 2,000 independent schools enrolling more than 360,000 students,¹ exceeding the total number of public school students enrolled in Saskatchewan and Manitoba combined.² Almost half of Canada's independent schools had a religious orientation in 2013/14 and almost half were located in Ontario.³

Independent schools generally “run more or less independently of government and associated agencies” (Allison, Hasan, and Van Pelt, 2016: 1), yet every province regulates its independent schools, each in its own way, and some to a greater extent than others. Five provinces offer partial funding for independent schools, although not all independent schools in those five provinces qualify for or accept the funding available, so that there are non-funded independent schools in all ten provinces.

1. See Allison, Hasan, and Van Pelt (2016) for an overview of independent school types, enrolments, and distributions in Canada in 2013/14.

2. Clemens, Emes, and Van Pelt (2016) reported 352,490 students enrolled in Saskatchewan and Manitoba public schools in 2013/14.

3. For a more extensive and detailed overview of the schooling arrangements and enrolments in each province please see Van Pelt, Clemens, Brown, and Palacios (2015). It is important to note that in addition to fully-funded English Public and French Public schools in all ten provinces, three provinces offer fully funded Roman Catholic school systems within their public school systems. In almost all other instances, religious or denominational approaches to schooling are only offered through the independent schools in each province.

This study addresses four core questions:

- 1** How do the provinces officially classify and recognize independent schools?
- 2** What are the requirements to qualify for funding in the five provinces which fund independent schools?
- 3** What are the requirements for operating a non-funded independent school in each province?
- 4** What requirements must be met with regard to curriculum, teachers, reporting, and accountability in funded and non-funded independent schools in each province?

The report begins with an overview of the pertinent legislation and other regulations. The main body of the paper begins by reviewing the categories of independent schools operating in each province. Analysis and discussion then moves to the extent to which regulations are similar for funded independent schools in the five provinces where government funding is available. Consideration is given to the similarity of regulations for independent schools which do not receive government funding. In each scenario, funded or non-funded, discussion is structured around three aspects of independent school operation: (1) establishing an independent school, with specific attention to non-profit status and the initial permissions required to begin operation; (2) organizing and operating an independent school, with particular attention to curriculum, teachers, and student assessment; and (3) accountability for the school and its students with regard to reporting, inspection, and student records.

In addition, to provide context for the scope of funded and non-funded independent schooling in Canada, the final appendix offers a snapshot of the funding arrangements, the number of independent schools and enrolments, by province and by category, of independent schools operating in each province.

As school choice continues to attract increasing attention in Canada and across the world, this analysis provides a valuable at-a-glance overview of the regulation and funding of independent schooling in Canada. By linking the analysis to key benchmarks in the operation, funding, and accountability of independent schools in each province, variations in the regulatory regime in each province are clearly identified.

Overview of current regulation and distribution of schools and enrolments

Methodology and delimitations

To conduct this analysis we first sought to identify and examine statutes, subordinate regulations,⁴ webpages, operating manuals, and other publicly available policy documents that address the establishment and operation of independent schools in each Canadian province. These sources were read closely to identify content pertinent to the four questions stated above. Key word searches were conducted as appropriate. The information collected was then used to construct the Summary Tables 1, 2A, 2B, 2C, 3A, 3B, and 3C below, and guide the discussion in the main body of this report.⁵

When collating the information in the tables we gave preference to language in provincial statutes and their subordinate regulations, drawing on statements in written policy documents and manuals when needed for specificity or clarification, and on information in published webpages only when necessary. Every entry in the summary tables is accompanied by a section, page, or paragraph number citing the source.⁶ Direct quotations from the cited sources are often included in the more detailed corresponding tables in the appendices.

Regulations concerning designated special education independent schools were excluded from our analysis. Found in at least four provinces, these schools constitute a distinct and relatively small group of specialist institutions.

4. The term “subordinate regulation” is used to refer to the legally binding official regulations authorized by a statute and properly approved by the official procedure required in the jurisdiction concerned.

5. Funded independent schools are addressed in Tables 2A, 2B, and 2C and non-funded independent schools are addressed in Tables 3A, 3B, and 3C. Their corresponding and more detailed tables are found in Appendices 2 and 3.

6. Citations are keyed to the abbreviations shown in the list of sources in Appendix Table 1. For example, a reference to a section N in British Columbia’s Independent School Act would be cited as BC2, S.N.

They are usually funded at 100 percent or more of the district per-student rate and serve targeted groups of students, usually students with severe physical and/or mental disabilities. The use of fully-funded non-government schools to deliver special education is an intriguing policy response to an important educational challenge, worthy of a dedicated study, but this is beyond the scope of this paper.

Our analysis pivots on funding status: whether an independent school is funded or not. For clarity, this status is determined by whether or not an independent school receives financial support through a dedicated program authorized by a provincial legislature and administered by a government agency. Funds received from other sources, such as religious or philanthropic organizations, do not affect funding status as considered in this study. Nor do funds received through government programs not explicitly intended to support independent schools, such as energy conservation programs or grants for building renovations.

After reviewing relevant statutes, regulations, policy manuals, and related sources to locate data in response to each regulatory item being investigated, we contacted ministry personnel in the relevant departments by telephone or email between February and June 2017 to confirm the accuracy and scope of the contents of the cells for each independent school category. (In some cases, quotations from those conversations are included in the appendix tables of the report.) Email or telephone contact occurred in all but Alberta and British Columbia, because in those two provinces the acts and subordinate regulations were very clear.

In addition to the summary tables included in the body of this report, the appendices include important tables. Appendix Table 1 lists government sources pertinent to independent schools that were consulted. Sources are cited in the summary tables. Each government source has been given an abbreviation, and to conserve space in the text and avoid clutter in the tables, these abbreviations are used throughout the report. Appendices 2 and 3 contain expanded and detailed versions of Tables 2A, 2B, 2C, 3A, 3B, and 3C in the report. The table names in the report correspond with those in the appendix. For example, an expanded detailed version of Table 2A can be found in Appendix Table 2A; similarly, an expanded detailed version of Table 3C can be found in Appendix Table 3C, etc. Appendix Table 4 provides an overview of government funding of independent schools by showing the proportion of independent schools at each level of regular financial support in each province, as well as the level of provincial funding and relative enrolments in independent schools in each funding category. These data are for 2013/14 as reported to us in early 2016, as previously discussed in greater detail in Allison, Hasan, and Van Pelt (2016).

Categories of independent schools in Canada

Each province defines and classifies its independent schools differently, the recognized categories mostly, but not entirely, reflecting the level of funding received. **Table 1** lists the different categories of independent school officially recognized by each province, showing those that receive government funding and differences in levels of funding. In order to maintain conceptual clarity we use the term “independent school” as a generic name for all the independent schools being discussed in this report. The names, however, of the categories of independent schools shown in the second column of Table 1 are the official names used in provincial statutes and regulations. These official names are used to maintain accuracy with a province’s legally recognized designations and to maintain clarity for the reader when discussing the specific categories within a province.⁷ At least 22 distinct categories of independent schools exist in Canada, and each operates within a somewhat distinct regulatory environment.

As Table 1 shows, British Columbia recognizes four categories of independent schools, two of which receive funding: Group 1 schools where per-student costs must be equal to or less than local public school per-student costs, Group 2 schools where per student costs may be more than local public school per student costs, Group 3 schools which are unfunded, and Group 4 schools which are also unfunded and primarily serve international students or Canadian students from outside British Columbia. Group 1 schools receive 50 percent and Group 2 schools receive 35 percent of the annual per-student operational funding allocated for government school students, which is to be used for recurrent operational expenses.⁸ The 35 percent funding rate is the lowest level of funding for independent schools in Canada. British Columbia also funds independent schools enrolling distributed learners⁹ at 63 percent of the public grant for Group 1 schools and 44.1 percent for Group 2 schools.

7. New Brunswick does not recognize independent schools by any description in its Education Act or the accompanying regulations, but does use the term “private school” in administrative and policy documents.

8. All subsequent percentage funding amounts reported are a percentage of average per-student funding for operational expenses in neighbouring public schools.

9. “Distributed Learning is a method of instruction that relies primarily on indirect communication between students and teachers, including internet or other electronic-based delivery, teleconferencing or correspondence. Distributed Learning (DL) provides another choice for learning within the current K-12 system. DL takes place outside of the regular classrooms typically when a student is at a distance from the teacher and the school building. Students may opt for distributed learning when they live in remote locations, due to scheduling conflicts for required courses or sometimes because of learning preferences” (<<http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/distributed-learning-independent-schools>>).

Table 1
Independent schools by funding variations

	Official designations of independent schools *	Per-student operational funding as a percentage of public school operational funding	Capital funding	Other funding
BC	Group 1 independent schools	50% (BC3, S.4(b)). 63% for a group 1 distributed learning independent school [approved distance education school] (BC3, S.4.1 (a)). 100% for 26 First Nations schools listed in Appendix 2 to BC3.	None. "If an authority receives a grant in respect of an independent school ... the authority must only use the grant to pay operating expenses of that school" (BC2, S.12(3)).	"The minister may pay a special purpose grant to an authority for an independent school" (BC2, S.13(1)). BC6 lists additional support available including Kindergarten, special education support grants and French as a second language funds distributed through the Federation of Independent School Associations (FISA).
	Group 2 independent schools	35% (BC3, S.4(c)). 44.1% for a group 2 distributed learning independent school (BC3, 4.1 (b)).		
	Group 3 independent schools	0%. No provisions for allocating grants to these schools in either the Independent School Act (BC2) or regulation (BC3).	None. No provisions in either the Independent School Act (BC2) or regulation (BC3).	None. No provisions in either the Independent School Act (BC2) or Regulation (BC3).
	Group 4 independent schools			
AB ***	Registered private schools	Non-funded. Only accredited schools can receive grants (AB2, S.8).	0%. Only accredited schools can receive grants.	None.
	Accredited non-funded private schools	Non-funded. Accredited schools are not obligated to apply for grants (AB2, S. 8). Most schools of this type are "schools that focus on adult education, language and culture" (AB4, p. 2).	0%. Although accredited, these schools have not applied for grants. AB4 says they are not eligible for funding (p. 2).	None.
	Level 1 accredited funded private schools	60%. AB3, p. 95.	None.	Various grants provided at 60% of public school rate for eligible students including ESL, home education and provincial internet service (AB3, S.8.3).
	Level 2 accredited funded private schools	70%. AB3, p. 95.	No capital construction funding but plant operations and maintenance grant of approximately 12% of base instructional funding (AB3, S.8.3).	Various grants provided at 70% of public school rate for eligible students including ESL, home education and provincial internet service (AB3, S.8.3).
SK	Registered independent schools	0% (SK5, p. 7).	None (SK5, p. 7).	None.
	Qualified independent schools	50% (SK10; SK7, S.12.1).	None (SK7, S.12.2).	None.
	Associate schools	80% (SK11-d, p. 38).	None (SK11 - d, p. 38).	None.
	Historical high schools	70% (SK7, S.11).	20% of recognized costs of recognized facilities (SK7, S.12).	None.
MB	Funded private schools	"50% of public school net operating expenditures from two years previous to the current funding year" (MB6).	None (MB6).	"\$60 per eligible pupil for textbooks (MB6)."
	Non-funded private schools	0% (MB7).	None (MB7).	"\$60 per eligible pupil for textbooks (MB7)."
ON	(Non-inspected) private schools	0% (ON2, p. 7).	None.	None.
	Inspected private schools (secondary only)	0% (ON2, p. 7).	None.	None.
QC	Private educational institution	0%.	None.	None.
	Private educational institution accredited for subsidies.	Approximately 60% (QC6). **	Per student amount in lieu of rental value included in subsidies (QC2, S.84, para 2). Approximately 1% of basic 2016-17 allocation (calculated from values in QC5, pp. 16 & 19).	Various allowances for special programs paid to qualifying schools (QC5, pp. 23-31). Includes a grant for school transportation (QC5, p. 24).
NB	Private schools	0%.	None.	None.
NS	Private schools [except for Designated Special Education Private Schools]	0%.	None.	None.
PEI	Private schools	0%.	None.	Authorized textbooks may be provided to schools for loan or payment (PE2, S. 14).
NL	Private schools	0%.	None.	None.

* Nova Scotia, Alberta, Saskatchewan, and Quebec fund designated special education independent schools separately. These are not considered in this study. ** Grants to Quebec independent schools are per pupil subsidies for approved educational services and special programs set every year for accredited individual schools, rather than amounts based on the proportion of funds allocated to public schools as in other provinces. The 60% rate shown is a 2017 estimate from QC6. *** Special Education students in independent schools funded at different rate than other students.

Key to abbreviations in Appendix 1.

Finally, Appendix 2 of the Independent School Regulation lists 26 First Nations schools as independent schools which are eligible for funding at 100 percent of the public school allocation (see section 4 of Independent School Regulation, BC3).

Alberta recognizes four¹⁰ categories of independent schools: (1) registered private schools and (2) accredited private schools, neither of which are funded; (3) level 1 accredited schools which are funded at 60 percent of the per pupil grant to public schools; and (4) level 2 accredited schools which are funded at a 70 percent rate. Level 2 accredited private schools qualify for the additional funding by agreeing to operate under the provincial accountability program. Level 2 accredited private schools also qualify for a plant operations and maintenance grant.

Saskatchewan also has four¹¹ categories of independent schools: (1) registered independent schools, (2) associate independent schools, (3) historical high schools, and (4) qualified independent schools.

Registered independent schools in Saskatchewan have been accepted by the Department of Education as providing students with programs of study that are not inconsistent with the official goals of education for the province, but they do not receive funding. Schools receiving funding (associate independent schools, historical high schools, and qualified independent schools) have obtained additional accreditation by the Department for offering programs which subscribe to the official provincial goals for education. Associate independent schools operate under an agreement with a public school board and are funded at 80 percent of the operational grant amount for public schools. Support for capital expenditures is not available.

There are nine historical high schools which were recognized as schools of necessity providing secondary level education for underserved areas in the past. Historical high schools may receive capital grants equal to 20 percent of the recognized costs of recognized facilities.

The “qualified independent school” is a recently established (2012) category in which schools are generally funded at about 50 percent of the operational per-pupil grant for public schools, but support for capital expenditures is not available.

10. Designated special education schools form another category, outside of the scope of this paper.

11. Alternative independent schools catering for special needs students form another category.

Funding rates for both qualified independent schools and historical high schools are set every year by the Department, and the rates are not specified in regulation. For 2017/18, as for most years, the rates have been set at 50 percent and 70 percent of per-pupil public funding respectively.¹²

Manitoba has non-funded independent schools and funded independent schools. The former are monitored to ensure they provide an education equivalent to public schools; the latter must satisfy specified operating standards. The per-pupil funding rate is 50 percent of public school net operating expenditures two years prior to the current year. Funded independent schools that satisfy criteria of hiring provincially certified teachers and teach the provincial curriculum are also eligible for funding for special needs students.

Ontario has non-inspected and inspected private schools, neither of which receive funding, the difference being that inspected private schools are secondary schools authorized to grant course credits for the Ontario Secondary School Diploma.

Quebec's Act Respecting Private Education recognizes "private educational institutions" and "private educational institutions accredited for subsidies." All schools in each category are required to obtain a permit to operate. Those seeking financial support must also apply to the *Commission consultative de l'enseignement privé* for approval. The Commission considers all applications for permits and accreditation, modifications, and renewals, advising the Minister as it considers appropriate. Accreditations for subsidies are specific to the education services delivered as specified in the application and approved by the Commission. Because of this, funding for independent schools varies depending on the services provided, rather than being a percentage of public school funding as in other provinces. Even so, according to a Quebec Ministry webpage, "[t]he subsidy per pupil is about 60% of that paid to public schools" (QC6).¹³

As noted earlier, New Brunswick's education legislation does not recognize independent schools of any kind, although "private schools" are mentioned in various administrative documents. As documented in Tables 3A, 3B, and 3C, the Education Department does not regulate independent schools and none are funded. Even so, 20 independent schools were operating in the province in 2013/14, serving 1,032 students (Allison, Hasan, and Van Pelt, 2016: Table 1).

12. As per private conversation on April 12, 2017 with Kevin Gabel, Independent Schools Unit, Ministry of Education, and stated at <<https://www.saskatchewan.ca/government/education-and-child-care-facility-administration/services-for-school-administrators/qualified-independent-schools>>.

13. Government documents are quoted in this report using the abbreviations outlined in Appendix 1.

The education legislation in Nova Scotia, Prince Edward Island, and Newfoundland & Labrador all recognize private schools, which operate under varying requirements as discussed later. None of these schools receive funding, with the exception of Nova Scotia's independently operated designated special education schools, which were excluded from this study.

Most of the provisions reviewed have been in place for at least several decades. The most recent major development on Canada's independent school landscape was Saskatchewan's introduction of funding for the newly created category of Qualified Independent Schools in 2012.

In sum, both the operational requirements and government funding received by independent schools in Canada vary within and across provinces. As summarized in Table 1, half of the provinces, including Ontario, which is host to the greatest number of independent schools, provide no funding. The lowest level of funding allocated is for British Columbia's Group 2 schools, which receive 35 percent of the per-student operational allocation for local public schools. The highest funding category is the 80 percent of the public school per-student allocation for Saskatchewan's associate schools. Even so, these two categories constitute a clear minority of all funded independent schools in Canada; most funded independent schools receive between 50 and 60 percent of the public school per-student grant. No province provides capital funding for independent schools, except for Saskatchewan's historical high schools, which may receive 20 percent of the costs of the recognized facilities. Alberta's Level 2 accredited independent schools are eligible for a plant operations and maintenance grant and Quebec's grant structure includes a small per-student amount in lieu of rental allocation for accredited institutions.

Distribution of schools and enrolments by funding arrangement

As established, all provinces have at least one category of non-funded independent schools. Drawing on 2013/14 data compiled by Allison, Hasan, and Van Pelt (2016), between 8 and 39 percent of independent schools, in the five provinces that provide funding, are not funded (see Appendix 4). Not all providers of non-government K–12 education choose to apply for or accept government funding as they value freedom and autonomy, which is usually compromised in exchange for receiving government funding.

Overall, about 40 percent of Canada's independent schools, enrolling approximately 60 percent of Canada's independent school students, receive some level of funding from their provincial government. Appendix 4 shows the distribution of independent schools by funding level in each province and the distribution of the enrolment in independent schools by funding level in each province for 2013/14.

Comparison of regulatory requirements for independent schools by funding arrangement

Our comparison of the regulations for independent schools considered three key issues for each category of independent school in each province: establishment, operation, and accountability. Below we discuss our findings by type of funding arrangement, first showing the analysis for funded independent schools (Tables 2A, 2B, and 2C) and then for non-funded independent schools (Tables 3A, 3B, and 3C).

Establishing a funded independent school

Non-profit status

As shown in **Table 2A** (and in more detail in Appendix Table 2A), to receive funding in each of the funded categories in British Columbia and Alberta, independent schools must be registered as non-profit entities. This is also true in Saskatchewan, except for the existing Historical High Schools. Neither Manitoba nor Quebec have legislation requiring funded independent schools to have non-profit status, but Quebec tends to favour non-profit organizations when considering requests for accreditation for subsidies (Direction de l'enseignement privé, Ministère de l'Éducation, de l'Enseignement supérieur et de la Recherche, personal email correspondence with Derek Allison, 4 May 2017).

Status required to operate

Each of the five provinces offering funding (Quebec and the four western provinces) requires independent schools to satisfy additional requirements beyond those required for operation as non-funded schools, but these vary. In addition to satisfying the basic operating requirements that apply to all independent schools, British Columbia requires independent schools seeking funding to meet specified program and staffing requirements and to demonstrate that their operating costs conform to the requirements for Group 1

Table 2A**Selected requirements for establishing an independent school by funded categories**

	Official designations of independent schools	Regulatory requirements	
		Non-profit requirement	Status required for operation
BC	Group 1 independent schools	Yes (BC2, Schedule, S.2(1)(a)).	Must satisfy specific certification requirements specified in S.1-3 in the Schedule to Independent School Regulation (BC2), including operational costs that do not exceed those of local public schools and must have operated for at least one year.
	Group 2 independent schools		Must meet all requirements for group 1 except that pertaining to operational costs not exceeding local public schools.
AB	Level 1 accredited funded private schools	Yes (AB2, S.1(e)).	Must be a registered and accredited private school under the provisions of S.5 of the Private Schools Regulation (AB2), which has operated for at least one school year (AB2, S.9(1)) and which has not elected to operate under higher (level 2) accountability standards (AB3, p. 117).
	Level 2 accredited funded private schools		Must satisfy requirements for a level 1 school and have elected to operate under level 2 accountability standards as part of the provincial accountability program (AB3, p. 117).
SK	Qualified independent schools	Yes (SK2, S.38.2(1)(b)).	Must satisfy requirements for a Certificate of Qualification under S.38.2(1) of The Independent Schools Regulations (SK2), including lawful operation as a Registered Independent School for at least two years.
	Associate schools	Yes (SK3, Policy A.4 p. 22-24).	Deemed to hold a Certificate of Registration (SK2, S.6(1)(a)) while under subsisting agreement with associate board of education.
	Historical high schools	No, but must be owned or operated by a corporation and accountable to a board SK2, S.3(1)(a) (b)).	Deemed to hold a Certificate of Registration to operate on day the regulation came into force (SK2, S. 5(1)).
MB	Funded independent schools	No. Must have a legally incorporated Board of Directors (MB1, S.60(5)(d)).	Approved Core Curriculum (MB1, S.60(5)(c), and an education of equivalent standard to that received in public schools (MB1, S.60(5)(a)).
QC	Accredited private educational institution receiving subsidies	No, but accreditation guidelines tend "to favour non-profit organizations" (communication from Ministry 5 May, 2017).	Must hold a valid permit to operate (QC2, S.10) and have been accredited to receive subsidies for the educational services provided (QC2, S.78).

Key to abbreviations in Appendix 1.

or Group 2 funding as discussed earlier. Schools applying for Group 1 status must have been in operation for at least the school year immediately before the application is submitted.

In addition to being registered, as shown in Table 2A, funded schools in Alberta must satisfy the specified program, policy, and operational requirements for accreditation (AB2) and agree to abide by a lower (level 1) or higher (level 2) set of accountability requirements (AB3). The higher level involves more frequent and more detailed reporting to the appointed ministry official and the public.

Schools in each of the three categories of funded independent schools in Saskatchewan are required to satisfy standards appropriate to their status. Qualified independent schools must satisfy the program and operational requirements specified to qualify for a Certificate of Qualification; Associate schools must have entered into an agreement with a public school board; Historical high schools must be included in the official list of qualifying schools (because, by definition, these schools are recognized for their historical service to unserved areas, no more schools can be added to this list).

To qualify for funding in Manitoba, independent schools must ensure their core curriculum is approved by the Department of Education and employ provincially certified teachers. Schools are also required to comply with the appropriate regulations and Department policies over a three-year waiting period before receiving funding.

Quebec appears to have the most demanding two-step process. The initial application for the mandatory permit to operate requires information about the objectives and activities of the school, the student population, administrative organization, student services, and material resources. The second application, for accreditation to receive subsidies, requires the *Commission consultative de l'enseignement privé* to assess more qualitative matters such as the quality of the educational organization, importance of the school's mission, and its importance to the community.

Operating a funded independent school

The defining feature of any school is its academic, pedagogical core,¹⁴ which is most significantly, but not exclusively, embodied in the curriculum and in the teachers. **Table 2B** summarizes pertinent provincial requirements for funded independent schools and Appendix Table 2B contains further details

Curriculum

All funded independent schools in all categories in all five provinces are required to use the provincial curriculum. This does not prevent schools from adding additional content or instructional activities providing they do not violate expectations specified in an approved school plan or superior legislation.

Teachers

All funded independent schools in each province are required to employ provincially certified teachers. In Manitoba, if the courses are outside of the mandated course areas, non-certified instructors may be used. In Alberta, a competent individual may be hired to teach a language, culture, or religion if under the supervision of a certified teacher.

Provincial assessments

All funded independent schools in each province are required to participate in provincial assessments.

14. Isaac Kandel (1933), the founder of comparative education, called this the “interna,” explaining this has to do with the non-material aspects of education, the intellectual, emotional, social, and spiritual aspects. The material aspects of schooling he called “externa.”

Table 2B**Selected requirements for curriculum, teachers, and provincial assessment by funded independent school categories**

	Official designations of independent schools	Regulatory requirements		
		Must use provincial curriculum	Must employ provincially certified teachers	Required to participate in provincial assessments
BC	Group 1 independent schools	Yes (BC2, Schedule, S.3(1)(b)).	Yes (BC2, Schedule, S.3 (1) (d)).	Yes (BC2, Schedule, S.3(1)(c)(ii)).
	Group 2 independent schools			
AB	Level 1 accredited funded private schools	Yes (AB2, S.10(1)).	Yes (AB1, S.28(2)(iii)).	Yes (AB2, S.10(1)).
	Level 2 accredited funded private schools			
SK	Qualified independent schools	Yes (SK2, S.38.2(1) (c) and (d)).	Yes (SK2, S.38.2(1)(e)).	Yes (SK2, S.38.2(1) (f) and (j)).
	Associate schools	Yes (SK2, S.2(f)).	Yes (SK2, S.2(f)).	Yes (SK2, S.2(f)).
	Historical high schools	Yes (SK2, S.5(1)(b)).	Yes (SK2, S.5(1)(b)).	Yes (SK2, S.5(1)(b)).
MB	Funded independent schools	Yes (MB1, S.60(5)(a) and (c)).	Yes (MB1, S.60(5)(b)).	Yes (MB8, p. 3; MB9, question 7).
QC	Accredited private educational institution receiving subsidies	Yes (QC2, S.32).	Yes (QC2, S.50).	Yes (QC2, S.42).

Key to abbreviations in Appendix 1.

Accountability for funded independent schools

Accountability was assessed by considering regulatory requirements for statistical reporting, inspection, and student records. **Table 2C** summarizes provincial requirements for funded independent schools. Appendix Table 2C contains an expanded, more detailed version.

Reporting

All provinces require their funded independent schools to submit regular financial and enrolment reports, and to supply any additional information required when requested by the departments of education in the respective provinces. Schools are expected to deal directly with their respective Ministries, with the exception of Saskatchewan’s associate schools, which report through the public board with which they have their contractual agreement. Alberta’s reporting requirements for level 2 accredited independent schools appear to be the most detailed, with schools being required to submit annual three-year plans and detailed results reports (see AB5 noted in Table 2C below and Appendix 2C).

Inspections

There are general provisions in each province for authorized officials to visit and conduct inspections of funded independent schools. British Columbia’s Independent School Act requires all funded, non-distributed learning schools to undergo an initial external evaluation and subsequent external evaluations every six years, as well as inspections at least once in every 2 years

Table 2C
Selected requirements for reporting, inspections, and student records
by funded independent school categories

	Official designations of independent schools	Regulatory requirements		
		Statistical reporting required	Inspection required	Regulations on student records
BC	Group 1 independent schools	Yes. General reports under BC2, S.6(a), detailed enrolment report (BC3, S.2(1)) and an audited statement of per student operating costs by set dates (BC3, S.2(2)).	Yes. Initial external evaluation and external evaluations every 6 years and inspections at least once every 2 years. Distributed learning programs undergo external evaluations at least once every two years and are to be inspected at least once every year. (BC2, Schedule, S.3(2)).	Yes. Records must be established and maintained for each registered student (BC3, S.9(1)).
	Group 2 independent schools	Yes. General reports under BC2, S.6(a) and detailed enrolment reports by set dates (BC3, S.2(1)).		
AB	Level 1 accredited funded private schools	Yes. General reports under AB2, S.22(1) and must submit annual audited financial statements and budgets under AB2, S.15. Annual 3-year plans and results reports to be submitted under (AB2, S.18(1)(b)).	Yes. All private schools required to accept "regular evaluation and monitoring by the Minister" as a condition of registration (AB1, S.28(1)(c)). Frequency and type not specified in legislation or subordinate regulations.	Yes. "The Student Record Regulation (AR 225/2006) applies to Level 1 [and 2] accredited private schools" with the exception of certain designated sections (AB2, S.20(2)).
	Level 2 accredited funded private schools	Yes. As above. The required planning and results accountabilities that are part of the current provincial accountability program (AB3, S.9.1). See AB5.		
SK	Qualified independent schools	Yes. Must furnish minister with any information required with respect to the finances, structure and administration of the school (SK7, S.12.1(2)) and must submit financial statements to the ministry (SK2, S.38.2(1)(h)).	Yes. Inspected by the ministry under (SK1 S. 10(1) and S.361(1); SK2, S.15 and S.2(p)).	Yes. Must maintain records for each student enrolled in a form acceptable to the minister (SK2, S.24).
	Associate schools	Yes. Director of education for the associated board of education responsible for preparing and transmitting any reports the minister may request relating to the associate school (SK3, Policy A.4, p. 22).	No. Not inspected by the ministry as they are under the jurisdiction of the public school division (SK2, S. 15).	Yes. Must maintain records for each student enrolled and in a form acceptable to the minister (SK2, S. 24).
	Historical high schools	Yes. (SK7, section 11(2)(b)). Must furnish minister with any information required with respect to finances, structure and administration of the school.	Yes. Inspected by the ministry under (SK1 S. 10(1) and S.361(1); SK2, S. 15 and S. 2(p)). (SK3 Policy E.1, p. 401-406).	Yes. Must maintain records for each student enrolled and in a form acceptable to the minister (SK2, S. 24).
MB	Funded independent schools	Yes. (MB11, Appendices 1 to 6 list all reporting requirements).	Yes. Inspected at least once per school year during the three-year waiting period before receiving funding and then generally every two years (MB10).	Yes. required to follow provincial guidelines for maintaining students' records (MB9, question 10; MB12).
QC	Accredited private educational institution receiving subsidies	Yes. Every institution to submit general reports as required (QC2, S.64) and annual financial statements (QC2, S.65).	Yes. Designated persons may enter any facility, examine any documents or make inquiries to ascertain compliance with provisions of the Act and regulations (QC2, S.115), but frequency not specified.	Yes. "An institution shall keep a record for each student" containing specified entries and maintain a register of enrollment for each student" (QC4, SS.7 & 8).

Key to abbreviations in Appendix 1.

(Schedule, S.3(2)).¹⁵ The legislation in other provinces is less specific, allowing greater administrative discretion. For instance, Manitoba conducts inspections

15. "Distributed learning is a method that allows students to connect with their teachers from anywhere—perhaps from a satellite learning facility or from home." <www2.gov.bc.ca/gov/content/education-training/administration/kindergarten-ti-grade-12/distributed-learning>

of independent schools seeking funding in each of their three qualifying years. Quebec's Act Respecting Private Education authorizes inspections to ascertain compliance with the law (S.115); the initial accreditation and renewal processes conducted by the Commission may include visits.

Student records

All provinces require funded independent schools to maintain official student records. Independent schools are generally required to follow the official requirements for public schools, but there are several exceptions. British Columbia has issued a separate order under its Independent School Regulation dealing with student records and has partnered with the Federation of Independent School Associations to develop best practice guidelines for student record keeping. Alberta's Private Schools Regulation establishes that the province's student records regulation for public schools applies to independent schools, but with a number of exceptions.

Establishing a non-funded independent school

As with funded independent schools, we considered whether non-funded schools were required to have non-profit status and we investigated the requirements for a non-funded independent school to operate within a province. **Table 3A** summarizes our findings for non-funded schools and more detail can be found in Appendix Table 3A

Non-profit status

No province has a legislative or regulatory requirement that non-funded independent schools are to have non-profit status. There is literature that suggests that a majority of non-funded independent schools in Canada elect to operate as non-profit organizations (Bosetti and Gerekuk, 2016). Davies and Quirke (2005) have, in fact, noted a small increase in the for-profit, entrepreneurially managed independent schools in Toronto.

Status required to operate

All provinces except New Brunswick and Nova Scotia require independent schools to apply for and obtain official approval, but both the terminology and the approval processes vary quite substantially. New Brunswick's legislation neither recognizes independent schools nor requires their approval and, apart from annual requests for information, they are not regulated by the education authorities. Nova Scotia's Education Act specifies minimal operational expectations for private schools but neither the Act nor the accompanying regulation requires official registration or approval, although the Department of Education asks schools to provide basic information.

Table 3A
Selected requirements for establishing an independent school by non-funded categories

	Official designations of independent schools	Regulatory requirements	
		Non-profit requirement	Status required for operation
BC	Group 3 independent schools	No. Not required in Independent School Act(BC2) or Independent School Regulation (BC3).	Must satisfy basic certification requirements as specified in S.1(a-c) of the Schedule to BC2.
	Group 4 independent schools		As above, with the additions that (a) group 4 schools primarily "provide services to Canadian students from outside British Columbia, or to international students" (BC5) and (b) must be bonded (BC3, S.12(1)(2)).
AB	Registered private schools	No. Not required under either the School Act (AB1) or the Private Schools Regulation (AB2).	Must be registered following application as per AB2, S.2(1) which requires identification information and details of proposed program.
	Accredited non-funded private schools		Accredited under terms of AB2, S.5(2) with policies in place as required under AB2, S.7.
SK	Registered independent schools	No. To be owned or operated by a Saskatchewan corporation and to have a board that exercises powers similar to those of a board of education (SK2, S.3(1)).	Must be registered under the requirements of SK2, S.3(1). (See also SK3 and SK5, p. 2).
MB	Non-funded independent schools	No. Not required under the Public School Act (MB1), the Education Administration Act (MB2) or regulations.	Ministry officials must determine students receive an education equivalent to that of a public school (MB1, S.262(b)).
ON	(Non-inspected) private schools	No. Not required under the Education Act (ON1) or the Private Schools Policy and Procedures Manual (ON2).	Must annually submit a Notice of Intention to Operate (ON1, S.16 (1-2)). Information provided to be validated through an initial inspection visit.
	Inspected private schools		
QC	Private educational institution not accredited for subsidies	No. The Act Respecting Private Education [QC2] states, "Any person or body dispensing, for profit or non-profit purposes, educational services ... shall be deemed to be operating an educational institution." (S.3).	Official permit required to operate private educational institution and "the educational services or categories of educational services that are dispensed" (QC2, S.10).
NB	Private schools	No. No mention of independent or private schools in the Education Act (NB1) or regulations.	None. Not regulated by Department of Education but Department seeks cooperation of schools and parents in various ways. See NB2,NB3, NB4, NB5.
NS	Private schools (except for designated special education private schools)	No. Nothing in the Education Act (NS1) or regulations (NS2) requires non-profit status.	No requirements specified in NS1 or NS2 except for schools seeking recognition for programs leading to high school leaving certificate.
PEI	Private schools	No. Not required under the Education Act (PE1), the Private School Act (PE2) or regulations (PE3).	Must be registered (PE2, S.3). Requirements specified in PE2, S.4 and PE3, S.3.
NL	Private schools	No. Not included under the criteria to be satisfied to receive permission to establish and operate a private school (NL1, SS.43 and 44).	Written permission of the minister required under conditions given in (NL1, SS. 43 and 44).

Key to abbreviations in Appendix 1.

Manitoba's legislation does not require non-funded independent schools to register, but authorizes officials to certify that such schools are providing a standard of education equivalent to that of a public school. Other provinces either require independent schools to be officially registered or to seek official permission to operate. These two approaches inevitably overlap to some degree, as registration procedures typically require submission of details that are subject to evaluation. Even so, some registration processes are more demanding. Alberta, Saskatchewan, and Prince Edward Island require applicants to submit information concerning goals and programs of study, while Newfoundland & Labrador has less demanding requirements, as does British Columbia for its non-funded Group 3 and 4 independent schools.

Ontario requires submission of a relatively simple annual Notice of Intention to Operate, but current procedures require that all newly established schools must be inspected during the initial weeks of operation to validate the information provided on this form. Schools passing this validation process receive an official identification number which, in effect, constitutes a license to operate. All independent schools in Quebec must obtain both official permission to operate and specific permission to dispense approved educational services. Schools submit detailed applications to the *Commission consultative de l'enseignement privé* providing information about ownership, facilities, goals, organization, financial health, proposed program of studies, and other matters. Permits to operate are issued for limited terms and must be renewed through subsequent applications.

Operating a non-funded independent school

As with funded schools, our consideration of the operational requirements for non-funded schools concentrated on the key internal facets of curriculum and staffing and on whether or not schools are required to participate in provincial assessments. **Table 3B** provides a summary and Appendix Table 3B provides more detail.

Curriculum

Ten of the thirteen categories of non-funded independent schools operating in Canada are not required to teach the provincial curriculum. These include all non-funded independent schools in Saskatchewan, Manitoba, New Brunswick, Prince Edward Island, Nova Scotia, and Newfoundland & Labrador, but only Group 3 schools in British Columbia, registered independent schools in Alberta, and non-inspected private schools in Ontario. Group 4 non-funded independent schools in British Columbia must follow the provincial curriculum, as must non-funded accredited schools in Alberta and inspected private schools in Ontario. Quebec is the only province which requires all of its non-funded independent schools to follow the provincial curriculum.

Several caveats apply to the nine categories of non-funded independent schools that are not required to teach the provincial curriculum. Although registered schools in Alberta are not required to follow the provincial curriculum, their programs are expected to be consistent with the provincial curriculum. Manitoba requires its non-funded schools to provide an education equivalent to that provided by the public schools; moreover, non-funded schools on the three-year qualifying track for funding are required to follow the provincial curriculum.

Table 3B
Selected requirements for curriculum, teachers, and provincial assessment
by non-funded independent school categories

	Official designations of independent schools	Regulatory requirements		
		Must use provincial curriculum	Must employ provincially certified teachers	Required to participate in provincial assessments
BC	Group 3 independent schools	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).
	Group 4 independent schools	Yes. The educational program will comply "with the instructional time and program requirements determined by the minister" (BC2, Schedule, S.6(1)(a)).	Yes. "... the inspector must be satisfied ... the teachers of the independent school are certified teachers (BC2, Schedule, S.6(1) (d)).	Yes. Evaluation program is to include "provincial assessment and examination programs" (BC2, Schedule, S.6(1)(b)(ii)).
AB	Registered private schools	No, but program of study must be consistent with ... goals and standards applicable to the provision of basic education in Alberta (AB2, S.2(1)(g)).	No. Not included in the requirements specified in the application for registration in AB2, S.2(1).	No. Application for registration allows "alternative assessments acceptable to the Minister" (AB2, S.2(1)(h)).
	Accredited non-funded private schools		Yes. Required for accreditation under AB1, S.28(2)(iii). Limited exemption under AB2, S.6.	
SK	Registered independent schools	No, but must provide instruction satisfying requirements in SK2, S.19 (1-2). See Appendix 3B.	No. Religiously-oriented registered independent schools may hire teachers with a Letter of Eligibility to Teach (SK2 S.10 and S.12).	No. Not listed as a requirement for registration under SK2, S.3(1).
MB	Non-funded independent schools	No, but must provide a curriculum and a standard of education equivalent to public schools (MB1, S.262(b)). Yes if on three-year qualification track for funding (MB8).	No (MB7), unless on three-year qualification period for funding (MB8).	No, unless on three-year qualification period for funding (MB8).
ON	(Non-inspected) private schools	No (ON2, p. 7).	No (ON2, p. 7).	No. No mention in ON2.
	Inspected private schools (Secondary only)	Yes, if offering provincial high school diploma (ON2, p. 12-13).	No. Not included in the inspection requirements or checklists in ON2.	Yes. Students must successfully complete the Grade 10 literacy assessment for diploma (ON2, p. 13, 36).
QC	Private educational institution not accredited for subsidies	Yes (QC2, S.32).	Yes (QC2, S.50).	Yes (QC2, S.42).
NB	Private schools	No.	No.	No. But are invited to do so (MB4).
NS	Private schools [except for designated special education private schools]	No. Unless seeking recognition for programs leading to the high school leaving certificate (NS1, S.132).	No. Comparable qualifications needed if school seeks recognition for programs leading to the high school leaving certificate (NS2, S.52).	No. Evidence of "reasonable educational progress based upon results of standardized achievement tests" may be required (NS1, S.131(1) (c)).
PEI	Private schools	No. Not required, but outline of program to be submitted with application for registration (PE3, S.3(1)(a)).	No. General qualifications for instructors specified in (PE3, S.8).	No. Not required under the Acts (PE1, PE2) or regulations (PE3).
NL	Private schools	No. Courses of instruction to be "as prescribed or approved by the minister" (NL1, S.44 (b)).	Yes. Teachers to hold a "valid certificate or license" (NL1, S.44(c)).	Yes, if using provincial curriculum. No, if not. (NL1, S.48(3)).

Key to abbreviations in Appendix 1.

Certified teachers

Quebec and Newfoundland & Labrador are the only provinces that require teachers in non-funded independent schools to hold provincial certification. Provincial certification is a requirement for teachers in Group 4 schools in British Columbia and accredited non-funded schools in Alberta, although competent individuals can be legally employed to teach language, culture, and/or religion under supervision of a certified teacher in these Alberta schools. Non-funded independent schools in Manitoba are not required to employ provincially certified teacher, unless these schools are on the three-year qualifying track for funding.

Independent schools in Nova Scotia offering courses leading to the high school leaving certificate are not required to employ certificated teachers, but they are preferred. Similarly, in Ontario, where inspected private schools must satisfy inspectors that they are properly adhering to the provincial curriculum and related policies in order to offer accredited courses for the secondary school diploma, there is no official obligation to employ certified teachers in either inspected or non-inspected schools (ON2, p.7).

Provincial assessments

Any non-funded independent school in provinces where students must pass final-year examinations to earn a graduation certificate will necessarily have to participate in these tests if they have eligible students. In addition, independent schools seeking to qualify for funding in Manitoba are required to participate in provincial assessments, as are all non-funded schools in Quebec and Newfoundland & Labrador. Group 4 schools in British Columbia must participate in provincial testing, but this is optional for both kinds of non-funded schools in Alberta. Ontario's inspected private schools must participate in the province's Grade 10 literacy test, which is a requirement for students receiving secondary school graduation diplomas. Other independent schools in Ontario are not required to participate in provincial assessments; indeed, they must pay a per-pupil fee if they participate in the provincial testing program (Allison, 2014). The remaining provinces also do not require non-funded independent schools to participate in provincial assessments, although they are invited to do so in New Brunswick (NB4).

Accountability for a non-funded independent school

To parallel our review of the requirements for funded schools, accountability for non-funded schools was assessed by considering regulatory requirements for statistical reporting, inspection, and student records. **Table 3C** summarizes the findings; more detailed evidence is presented in Appendix Table 3C.

Reporting

All provinces require some form of statistical reporting from non-funded independent schools, but in most cases the level of reporting is minimal, encompassing enrolment, attendance, and teacher information. Even so, provincial legislation typically gives the ministers of education the authority to demand more detailed information as required. Registered schools in Alberta are required to submit annual operating plans. In addition, inspected schools in Ontario are required to submit detailed operating data three times a year. Prince Edward Island requires monthly as well as annual reports.

Table 3C**Selected requirements for reporting, inspections, and student records by non-funded independent school categories**

	Official designations of independent schools	Regulatory requirements		
		Reporting required	Inspection required	Regulations on student records
BC	Group 3 independent schools	Yes (BC2, S.6(a)).	Yes. External evaluation for initial certification and biannual inspections (BC2, Schedule, S.5 & BC8).	Yes. "It is incumbent upon authorities to create and maintain student records policies".(BC7).
	Group 4 independent schools		Yes. Initial external evaluation, further external evaluations at least once every 2 years and inspections at least once every year (BC2, Schedule, S.6(2)).	
AB	Registered private schools	Yes (AB2, S.22(1)) & (AB2, S.3(1)).	Yes (AB1, S.28(1)(c)). Also (AB1, S.43(1-2)) & (AB1, S.41(1)).	Yes (AB2, S.20(1)).
	Accredited non-funded private schools			
SK	Registered independent schools	Yes (SK3, Policy B).	Yes (SK1, S.10(1), & S.361(1)). Also SK2, S.15 & S. 2(p).	Yes (SK2, S.24).
MB	Non-funded independent schools	Yes. But limited. (See Appendix 3C).	Yes. Visited annually. (MB7).	Yes (MB12, p. 44)
ON	(Non-inspected) private schools	Yes (ON1, S.16 (5)).	No. Regular inspection not required under ON1 or ON2.	Required to have a "central office for the secure maintenance of student records" (ON2, p. 11). (See Appendix 3C).
	Inspected private schools (secondary only)	Yes ((ON1, S.16 (5)) & ON2, p. 20).	Yes. Generally inspected every two years; more often if compliance issues identified (ON2, p. 23).	Yes (ON2, p. 28).
QC	Private educational institution not accredited for subsidies	Yes (QC2, S.64) & (QC2, S.65).	Yes (QC2, S.115).	Yes (QC4, SS.7 & 8).
NB	Private schools	Yes, but minimal. (NB4, NB5).	No. No provisions in Education Act (NB1) or regulations.	No. No provisions in Education Act (NB1) or regulations. Not specified in letter to heads of schools (NB4).
NS	Private schools [except for designated special education private schools]	Yes. (N1, S.131(1)(b)).	No. Not required in the Education Act (NS1) or regulations (NS2).	No. Except for schools offering leaving certificate (NS2, S.51(1), (2), (3)).
PEI	Private schools	Yes (PE2, S.6 & PE3, S.9(1-2)).	Yes (PE2, S.8).	No. No requirements specified in the Acts or regulations. (See Appendix 3C).
NL	Private schools	Yes (NL1, S.47(1)).	Yes (NL1, S.45(2)).	No. No requirements in the School Act (NL1).

Key to abbreviations in Appendix 1.

Inspections

There are general provisions in all provinces except New Brunswick, for departmental officials to visit and conduct inspections of independent schools. British Columbia's Independent School Act requires Group 3 non-funded schools to be satisfactorily evaluated by an inspector to be granted initial certification. A Ministry policy document states that further inspections will be conducted every two years (BC8).

Regulations in other provinces are typically less specific, allowing greater administrative discretion. Non-funded schools in Manitoba are visited annually and those seeking funding are inspected in each of their three qualifying years. In addition to submitting written applications, schools seeking to operate in Quebec or those seeking a renewal or modification of an existing permit may be visited by representatives of the *Commission consultative de*

l'enseignement privé. Independent schools seeking to award credits toward the Ontario Secondary School Diploma are required to be inspected regularly to ensure compliance with Ministry requirements. Inspections are normally conducted every two years and schools are charged a fee (ON2: 13). The majority of independent schools in Ontario do not award Ontario Secondary School Diploma (OSSD) credits and thus, by definition, stand out as “non-inspected private schools” although, as noted earlier, all new schools must pass an initial validation visit from a Ministry inspector.

Student records

Legislative or regulatory provisions in British Columbia, Alberta, Saskatchewan, and Quebec require non-funded independent schools to maintain student records, although not necessarily at the same level of detail required for funded schools.¹⁶ New Brunswick and Newfoundland & Labrador have no specific requirements for non-funded schools to maintain student records. Nova Scotia only requires records to be maintained in independent schools offering the school leaving diploma. Prince Edward Island only requires independent schools to maintain the minimal records required for reports to the Ministry. In Ontario, non-inspected private schools are required to maintain student records in a central, secure location, but no details are specified and compliance with official Ontario Student Record (OSR) requirements is optional. This is not the case with inspected schools, which must follow OSR requirements.

16. Manitoba is the exception for the provinces that provide funding to independent schools.

Conclusions

Independent schools are schools that are owned and operated by a person or an organization other than a public authority or government. Generally, independent schools are regulated by government and may be partially funded by government. All Canadian provinces permit independent schools to operate. All require that they satisfy building, health, fire, and safety regulations, and all except New Brunswick require that they meet at least minimal educational criteria.

Four key findings

- 1** Non-funded independent schools have fewer regulations than funded independent schools. In the five provinces that offer public funding, non-funded independent schools are subject to fewer requirements than funded independent schools in that province. All funded schools in those provinces are required to follow the provincial curriculum and hire provincially certified teachers. In contrast, almost all categories of non-funded independent schools, although free to do so, are not required to use provincial curriculum or employ provincially certified teachers. Exceptions in the non-funded independent school categories are noted in four instances: British Columbia (Group 4 schools) and Quebec (private institutions not eligible for subsidies) are required both to use provincial curriculum and to employ provincially certified teachers; Alberta (unfunded accredited schools) and Newfoundland & Labrador (private schools) are required to employ provincially certified teachers but are not required to use the provincial curriculum.
- 2** Lack of government funding does not necessarily imply minimal regulation. The regulatory environment for independent schools varies by province rather than by funding status. Although it is the case that independent schools receiving government funding must comply with more extensive and stringent provincial regulations, not all non-funded independent schools are necessarily regulated at lower levels. Comparisons of the least regulated categories of non-funded independent schools

across provinces reveals wide variation in minimum requirements. To receive the minimum level of government recognition necessary to operate, requirements vary from supplying an annual notice of intention to operate with minimal statistical details in Ontario, to provision of full and detailed education plans for non-funded schools in many provinces, including Alberta, Saskatchewan, Manitoba, and Quebec. Moreover, Ontario independent schools are not inspected unless they are secondary schools that request and pay for inspection in order to grant secondary school credits, whereas non-funded independent schools in Saskatchewan are inspected annually. Furthermore, in Quebec, non-funded independent schools must use the provincial curriculum, employ provincially-certified teachers, and participate in provincial assessments. This variation in the regulation of non-funded independent schools across all ten provinces is noteworthy, especially insofar as it makes establishing, operating, and accessing an independent education more difficult in some provinces.

- 3 Eligibility for funding usually means meeting two common input requirements: employing provincially approved teachers and using the provincial curriculum. Only Alberta requires meeting a detailed set of student outcome expectations in addition to these two requirements. The requirements across funded independent schools in Canada may impede a wide diversity of innovative approaches to education, thus constraining possible advantage to students.
- 4 Funding is directed to schools, not to parents. Five provinces offer partial funding to qualifying independent schools. In those provinces, the funding, allocated on a per-student basis, is directed to the schools and not to the parents. In other words, the funding is not a voucher given to parents to pay for their children's education, but a voucher given directly to the school that enrolls the students. Funding does not directly vary by household income or by student need (with the exception of a handful of designated special education independent schools).

Given Canada's long established provincial sovereignty over education, one might expect great variation in the funding and regulation of independent schools, and this decentralized approach has resulted in rather diverse regulations of independent schools across the country. This was especially evident when comparing the regulatory constraints on non-funded independent schools. Wide variation exists: from a vast amount of freedom and autonomy, as for example in Ontario, to very little autonomy for unique schools, as for example in Quebec.

While our analysis has identified four key differences across the country, there is some similarity in the approach adopted by four provinces to

funding independent schools by allocating a percent of the per-student allotment for public schools. Quebec's approach is unique in allocating set amounts for approved educational services. All five provinces, nonetheless, provide direct funding to schools and not to parents. Additionally, we also found that non-funded schools generally have fewer regulatory constraints than those within the same province that receive funding.

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Appendix 1

Provincial regulatory environment for independent schools in Canada

All Canadian provinces permit the operation of independent schools and allow for the compulsory education requirement of students to be fulfilled in an independent school. All provinces refer to independent schools explicitly or implicitly in their provincial education or school acts. Where not explicitly called independent schools, private schools, or even private education institutions, more implicit language is used, such as “under effective instruction elsewhere” or “receiving satisfactory instruction at home or elsewhere.”

Appendix Table 1 gives a brief overview of the legislation, regulations, and policies that deal most directly with independent schools in each province.¹ In addition to their pertinent statutory legislation, six provinces have regulations specifically dedicated to independent schools: British Columbia, Alberta, Saskatchewan, Manitoba (the dedicated regulation only addresses aspects of funding), Quebec, and Prince Edward Island. With the exception of Prince Edward Island, the other five provinces provide funding for independent schools. The remaining four provinces that do not fund independent schools either lack regulations (Ontario, New Brunswick, and Newfoundland & Labrador) or include provisions for independent schools in a general regulation (Nova Scotia).

1. All independent schools in all provinces are required to comply with municipal fire, safety, and building codes and by-laws. Other municipal, provincial and federal statutes or policies may also have jurisdiction over independent schools. The table is solely intended for the analytical and discussion purposes of this paper. In addition, provinces such as British Columbia require that inspectors “must be satisfied that no program is in existence or is proposed at the independent school that would, in theory or in practice promote or foster doctrines of racial or ethnic superiority or persecution, religious intolerance or persecution, social change through violent action or sedition” (s.1 of Schedule in British Columbia’s Independent School Act).

Ontario and Saskatchewan have extensive administrative manuals for independent schools. Ontario's detailed policy and procedures manual for independent schools, first released in 2013,² has over 100 pages. Even so, it falls short of the more than 700 pages of policy statements and operational details provided in Saskatchewan's manual. Moreover, Saskatchewan, which funds independent schools, has an additional seven non-statutory official documents governing independent schools (Table A1).

Although New Brunswick lacks regulation and an official manual, the educational department collects basic scheduling and enrolment data from independent schools and communicates directly with parents, requiring them to complete an annual "exemption from public school attendance" form in which they "accept full responsibility for the effective instruction of their children" including teaching, the education plan, learning area, support materials, testing, required subjects, career planning, and field trips (Department of Education and Early Childhood Development, 2015: 3).

2. The Ontario Private Schools Policy and Procedure Manual introduced requirements for a new, more detailed, registration process which remedies "longstanding deficiencies in record keeping, statistical reporting, and some of the other shortcomings in the province's stewardship of private schools identified in the Auditor General's December 2013 report" (Allison, 2014: 7).

Appendix Table 1: Source documents

BC	BC1	School Act, [RSBC 1996] Chapter 412 < http://www.bclaws.ca/civix/document/id/complete/statreg/96412_00 >
	BC2	Independent School Act, [RSBC 1996] Chapter 216 < http://www.bclaws.ca/civix/document/id/complete/statreg/96216_01 >
	BC3	Independent School Regulation [B.C. Reg. 262/89]. < http://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/i/bcreg_262_89.pdf >
	BC4	British Columbia Ministry of Education (2017). <i>Independent School Policies</i> . < http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools >
	BC5	British Columbia Ministry of Education, Independent School Policies (2017). <i>Classification of Independent Schools</i> . < http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/classification-of-independent-schools >
	BC6	British Columbia Ministry of Education, Independent School Policies (2017). <i>Grants to Independent Schools</i> . < http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/grants-to-independent-schools >
	BC7	British Columbia Ministry of Education, Independent School Policies (2017). <i>Reporting Requirements and Data Collection - Independent Schools</i> . < http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/reporting-requirements-and-data-collection-independent-schools >
	BC8	British Columbia Ministry of Education, Independent School Policies (2017). <i>External Evaluation and Inspection for Independent Schools</i> . < http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/independent-schools/external-evaluation-and-inspection-for-independent-schools >
AB	AB1	School Act, Revised Statutes of Alberta 2000, Chapter S-3. < http://www.qp.alberta.ca/documents/Acts/s03.pdf >
	AB2	Private Schools Regulation, Alberta Regulation 190/2000. < http://www.qp.alberta.ca/documents/Regs/2000_190.pdf >
	AB3	Alberta Education (2017). <i>Funding Manual for School Authorities 2016/2017 Year</i> . < https://education.alberta.ca/media/3402009/funding-manual-november-2016.pdf >
	AB4	Alberta Education (2016). <i>Establishing a private school: Application process</i> . < https://education.alberta.ca/media/3114864/establishing_a_private_school.pdf >
	AB5	Alberta Education (2016). <i>Policy and Requirements for Accredited Private School Authority Planning and Results Reporting</i> . < https://education.alberta.ca/media/3115399/policy-and-requirements-for-accredited-private-school-authority-planning-and-results-reporting-may-2016.pdf >
SK	SK1	Education Act, 1995 Chapter E-0.2. < http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf >
	SK2	The Independent Schools Regulations. < http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R11.pdf >
	SK3	Independent Schools Policy Manual. < http://www.publications.gov.sk.ca/deplist.cfm?d=11&c=4734 >
	SK4	2016-17 Qualified Independent Schools Application. < http://publications.gov.sk.ca/documents/11/86193-2016-2017%20QIS%20Application.pdf >
	SK5	<i>Registered Independent Schools: Handbook to Register a School in Saskatchewan, 2015-16</i> . < http://publications.gov.sk.ca/documents/11/86999-IS_%20Registration_Handbook_2015-16.pdf >
	SK6	<i>Teacher Classification in Saskatchewan</i> . < http://publications.gov.sk.ca/documents/11/87022-Teacher%20Classification%20in%20Saskatchewan%20Manual.pdf >
	SK7	<i>The Education Funding Regulations</i> . < http://www.qp.gov.sk.ca/documents/english/Regulations/Regulations/e0-2r20.pdf >
	SK8	<i>2016-17 Funding Manual</i> . < http://publications.gov.sk.ca/documents/11/90071-2016-17%20Funding%20Manual.pdf >
	SK9	<i>Policy D Curriculum, Instruction and Evaluation</i> . < http://publications.gov.sk.ca/documents/11/92418-Policy%20D.pdf >
	SK10	Qualified Independent Schools, Government of Saskatchewan as of April 11, 2017. < https://www.saskatchewan.ca/government/education-and-child-care/facility-administration/services-for-school-administrators/qualified-independent-schools >
	SK11	<i>2017-18 Funding Distribution Model - Funding Manual</i> , Education Funding Branch, Saskatchewan Ministry of Education, Available upon request, as at April 12, 2017.
MB	MB1	Public Schools Act, C.C.S.M. c. P250. < https://web2.gov.mb.ca/laws/statutes/ccsm/_pdf.php?cap=p250 >
	MB2	Education Administration Act, C.C.S.M. c. E10. < https://web2.gov.mb.ca/laws/statutes/ccsm/e10e.php >
	MB3	Private School Grants Regulation. < http://web2.gov.mb.ca/laws/regs/current/_pdf-regs.php?reg=61/2012 >
	MB4	Funding of Schools Program Regulation. < http://web2.gov.mb.ca/laws/regs/current/_pdf-regs.php?reg=259/2006 >
	MB5	School Administration. < http://www.edu.gov.mb.ca/k12/docs/policy/admin/school_admin.pdf >
	MB6	Manitoba Education (2017). <i>Funded Independent Schools – Funding</i> . < http://www.edu.gov.mb.ca/k12/schools/ind/funded/funding.html >
	MB7	Manitoba Education (2017). <i>Non-Funded Independent Schools</i> . < http://www.edu.gov.mb.ca/k12/schools/ind/non_fund_ind.html >
	MB8	Manitoba Education and Training (2016). <i>Policies and Procedures for Provincial Tests</i> . < http://www.edu.gov.mb.ca/k12/assess/docs/pol_proc/document.pdf >

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Appendix Table 1 continued

MB	MB9	Manitoba Education (2017). <i>Funded Independent Schools – Frequently Asked Questions (FAQs)</i> . < http://www.edu.gov.mb.ca/k12/schools/ind/funded/faqs.html >
	MB10	Manitoba Education (2017). <i>Funded Independent Schools – Starting a Funded Independent School</i> . < http://www.edu.gov.mb.ca/k12/schools/ind/funded/starting.html >
	MB11	Manitoba Education and Advanced Learning (2015). <i>Handbook for Funded Independent Manitoba Education and Schools</i> .
	MB12	Manitoba (2012). <i>Manitoba Pupil File Guidelines</i> . < http://www.edu.gov.mb.ca/k12/docs/policy/mbpupil/mbpupil.pdf >
	MB13	Manitoba Education (2017). <i>Funded Independent Schools—Legislation and Regulations for Funded Independent Schools</i> . < http://www.edu.gov.mb.ca/k12/schools/ind/funded/leg_reg.html >
ON	ON1	Education Act, R.S.O. 1990, c. E.2. < http://www.ontario.ca/laws/statute/90e02 >
	ON2	<i>Private Schools Policy and Procedures Manual</i> . < http://www.edu.gov.on.ca/eng/general/elemsec/privschr/PrivateSchools_PolicyManual.pdf >
	ON3	Ministry of Education, Government of Ontario (2017). <i>Private Elementary and Secondary Schools</i> . < http://www.edu.gov.on.ca/eng/general/elemsec/privschr/ >
	ON4	The Ontario Student Record (OSR) Guideline 2000. < http://www.edu.gov.on.ca/eng/document/curricul/osr/osr.pdf >
	ON5	<i>Ontario Student Transcript Manual</i> (2013). < http://www.edu.gov.on.ca/eng/general/elemsec/ost/ost2013.pdf >
	ON6	<i>Growing Success</i> (2010). < http://www.edu.gov.on.ca/eng/policyfunding/growSuccess.pdf >
QC	QC1	Education Act, Statutes of Québec, chapter I-13.3. < http://legisquebec.gouv.qc.ca/en/ShowDoc/cs/I-13.3 >
	QC2	An Act Respecting Private Education, Statutes of Québec, chapter E-9.1. < http://legisquebec.gouv.qc.ca/en/showdoc/cr/E-9.1,%20r.%203?langCont=en#ga:l_i-h1 >
	QC3	Regulation respecting the application of the Act respecting private education, Statutes of Québec, chapter E-9.1, r. 1. < http://legisquebec.gouv.qc.ca/en/ShowDoc/cr/E-9.1,%20r.%201 >
	QC4	Regulation respecting private educational institutions at the preschool, elementary school and secondary school levels, chapter E-9.1, r. 3. < http://legisquebec.gouv.qc.ca/en/showdoc/cr/E-9.1,%20r.%203?langCont=en#ga:l_i-h1 >
	QC5	Règles Budgétaires pour l'Année Scolaire 2016-2017, Éducation Préscolaire et Enseignement Primaire et Secondaire, Établissements d'Enseignement Privés Agréés Aux Fins De Subventions. < http://www.education.gouv.qc.ca/fileadmin/site_web/documents/PSG/ress_financieres/rb/WEB-Etab_Prive_agrees_RB_2016-2017_Ed.pdf >
	QC6	Écoles privées [Private schools]. < http://www.education.gouv.qc.ca/index.php?id=29897 >
	QC7	Écoles privées: Cadre légal et réglementaire. [Private schools: Legal and regulatory framework]. < http://www.education.gouv.qc.ca/contenus-communs/education/ecoles-privées/cadre-legal-et-reglementaire/ >
NB	NB1	Education Act, E-1.12. < http://www.canlii.org/en/nb/laws/stat/snb-1997-c-e-1.12/latest/snb-1997-c-e-1.12.html >
	NB2	New Brunswick (2015). <i>Memo to Parents/Guardians of Children Attending New Brunswick Independent Schools, 2015-2016 School Year Information</i> . Available from NB Department of Education on request.
	NB3	New Brunswick (2015). <i>Exemption from Public School Attendance-- Annual Independent School Application Form</i> .
	NB4	New Brunswick (2015). <i>Memo Principals/Coordinators/Heads of New Brunswick Independent Schools, 2015-2016 School Year Information and Enrolment Statistics</i> . Available from NB Department of Education on request.
	NB5	New Brunswick (2015). <i>Annual Independent School Information Form—School Year 2015-2016</i> . Available from NB Department of Education on request.
	NB6	New Brunswick Department of Education and Early Childhood Development (2017). <i>Home Schooling in New Brunswick</i> . < http://www2.gnb.ca/content/dam/gnb/Departments/ed/pdf/K12/HomeSchoolingInNB.pdf >
NS	NS1	Education Act, Chapter 1 of the Acts of 1995-96. < http://nslegislature.ca/legc/statutes/education.pdf >
	NS2	Governor in Council Education Act Regulations, N.S. Reg. 94/2015 < https://novascotia.ca/just/regulations/regs/edgic.html >
	NS3	Nova Scotia Education and Early Childhood Development. <i>2016-17 Private School Report</i> .
PEI	PE1	Education Act, Chapter E-.02. < https://www.princeedwardisland.ca/sites/default/files/legislation/e-.02_0.pdf >
	PE2	Private Schools Act, Chapter P-20.01. < https://www.princeedwardisland.ca/sites/default/files/legislation/p-20-01.pdf >
	PE3	Private Schools Act Regulations. < https://www.princeedwardisland.ca/sites/default/files/legislation/p20-01g.pdf >
NL	NL1	Schools Act, Statutes of Newfoundland and Labrador, 1997 Chapter S-12.2. < http://www.assembly.nl.ca/legislation/sr/statutes/s12-2.htm >

Appendix 2

Appendix Table 2A

Detailed summary of selected requirements for establishing a funded independent school, by province

	Official designations of independent schools	Regulatory requirements	
		Non-profit requirement	Status required for operation
BC	Group 1 independent schools	Yes. " ..., the inspector must be satisfied that an independent school for which an authority is to be issued or have renewed a certificate of group 1 or group 2 classification ... is operated by a non-profit authority" (BC2, Schedule, S.2 (1)(a)).	In addition to satisfying basic certification requirements as specified in BC2, Schedule, S.1(a-c) [see Appendix 3A], must also satisfy BC2, Schedule, SS.2 & 3. Includes S.3(1) (a) requirement that "FTE [operational] student cost ... is the same as, or less than, the per FTE student grant of the public school district in which the independent school is located," and S.2(c)(i)) requirement that school must have been in operation for at least the school year immediately before applying for group 1 status.
	Group 2 independent schools		Must meet all requirements for group 1 except the requirement under BC2, Schedule S.3(1)(a) [summarized above] pertaining to operational costs not exceeding that of local public schools.
AB	Level 1 accredited funded private schools	Yes. Must be "owned or operated by a society registered under the Societies Act, a non-profit company incorporated under Part 9 of the Companies Act, or a non-profit corporation incorporated by or under an Act of the Legislature that receives a grant under the Education Grants Regulation" (AB2, S.1(e)).	Must be a registered and accredited private school under the provisions of AB2, S.5 which provides the required programs listed in AB2, S.10(1), which has developed and maintained the policies listed in AB2, S.7, and which has operated for at least one school year to become eligible to receive a grant (AB2, S.9(1)).
	Level 2 accredited funded private schools		Must meet the requirements for a level 1 school as summarized above and have elected to operate under level 2 accountabilities as part of the provincial accountability program (AB3, p. 117).
SK	Qualified independent schools	Yes. To be eligible to apply for a certificate of qualification as a qualified independent school, a registered independent school must: ... (b) be owned or operated by a non-profit corporation that is incorporated or continued in Saskatchewan; (SK2, 38.2(1)(b), also SK10-d).	Must have a Certificate of Qualification as a Qualified Independent School to operate (SK2, S.38.3(1)) and have "lawfully operated as a registered independent school for at least two consecutive school years immediately before making its application for a certificate of qualification" (S.38.2(1)(a)).
	Associate schools	Yes. The <i>Independent Schools Policy Manual</i> states "Only non-profit corporations that are incorporated or continued in Saskatchewan may operate an associate school jointly with a public or separate board of education" (SK3, Policy A.4 p. 22-24).	"An independent school that has a subsisting agreement with a board of education to operate in association with that board" (SK2, 2(f)). "Deemed to hold a Certificate of Registration while its agreement with the board of education is subsisting" (SK2, S.6(1)(a)).
	Historical high schools	No. Not specified, but must be "owned or operated by a corporation incorporated or continued in Saskatchewan" ... And ... "be accountable to a board that exercises powers similar to those of a board of education" (SK2, S.3(1)(a) (b)).	Deemed to hold a Certificate of Registration to operate on day the regulation came into force (SK2, S. 5(1)).
MB	Funded independent schools	No. Must have a legally incorporated Board of Directors (MB1, S. 60(5)(d)).	The department has approved the core curriculum of the school (MB1, S.60(5)(c); the school "teaches a sufficient number of courses approved under The Education Administration Act to ensure that children enrolled in the private school receive an education of a standard equivalent to that received by children in public schools" (MB1, S.60(5)(a)).
QC	Accredited private educational institution receiving subsidies	No. For-profit institutions are not excluded from being eligible for accreditation for the purposes of subsidies under the requirements specified in S.78 of the Act Respecting Private Education (QC2) and neither are they excluded from being eligible to receive operating permits under the terms listed in QC2, SS.10-13. Moreover, QC2 does not differentiate between profit and non-profit schools, S.3 stating, "Any person or body dispensing, for profit or non-profit purposes, educational services for his or its own account shall be deemed to be operating an educational institution." Personal correspondence from the Quebec ministry (5 May, 2017) stated that "When it comes to granting accreditation for the purpose of subsidies, the guidelines established several years ago by the authorities tend to consider the goals of the permit holder making this request and to favour non-profit organizations."	All private educational institutions must hold a valid permit to operate (QC2, S.10). See Appendix 3A. To receive funding institutions must be accredited for the purpose of receiving subsidies for the educational services provided. Accreditation is issued by the Minister of Education, Recreation and Sports on recommendation of the Advisory Board on Private Education which determines if a school satisfies requirements of S.78 of the Act Respecting Private Education (QC2). Section 78 requirements include the quality of the educational organization and criteria governing selection of staff, importance of mission, public support, and contributions made to enrichment, complementarity or diversity.

Key to abbreviations in Appendix 1.

Appendix Table 2B

Detailed summary of selected requirements for curriculum, teachers, and provincial assessment by funded independent school categories

	Official designations of independent schools	Regulatory requirements		
		Must use provincial curriculum	Must employ provincially certified teachers	Required to participate in provincial assessments
BC	Group 1 independent schools	Yes. The educational program will comply "with the instructional time and program requirements determined by the minister" (BC2, Schedule, S.3(1)(b)).	Yes. "... the inspector must be satisfied ... the teachers of the independent school are certified teachers" (BC2, Schedule, S.3 (1) (d)).	Yes. Evaluation program is to include "provincial assessment and examination programs." (BC2, Schedule, S.3(1)(c)(ii)).
	Group 2 independent schools			
AB	Level 1 accredited funded private schools	Yes. "The operator of a funded private school must (a) provide the Alberta Programs of Study ... " (AB2, S.10(1)).	Yes. Accreditation requirements specify "individuals whose qualifications are approved by the Minister are employed to teach at the school" (AB1, S.28(2)(iii)), but AB2, S.6 allows accredited private schools to employ a competent individual to teach language, culture or religion under the supervision of a certified teacher.	Yes. "The operator of a funded private school must (c) use the provincial achievement tests and diploma examinations" (AB2, S.10(1)).
	Level 2 accredited funded private schools			
SK	Qualified independent schools	Yes (SK2, S.38.2(1) (c) and (d)).	Yes (SK2, S.38.2(1) (e)).	Yes (SK2, S.38.2(1) (f) and (j)).
	Associate schools	Yes (SK2, S.2(f)). Also SK3, Policy A.4 p. 22-24).	Yes. (SK2, S.2(f)). Also SK3, Policy A.4 p. 22-24).	Yes (SK2, S.2(f)). Also SK3, Policy A.4 p. 22-24).
	Historical high schools	Yes (SK2, S.5(1)(b)). Also SK3, Policy A.3 p. 19-20).	Yes (SK2, S. 5(1)(b)). Also SK3, Policy A.3 p. 19-20).	Yes (SK2, S.5(1)(b)). Also SK3, Policy A.3 p. 19-20).
MB	Funded independent schools	Yes (MB1, S.60(5)(a) and (c)). Also MB9, Question 1.	Yes (MB1, S.60(5)(b)).	Yes (MB8, p. 3. Also MB9, question 7).
QC	Accredited private educational institution receiving subsidies	Yes. "The elementary school program of studies and the secondary school program of studies in general education shall, for compulsory subjects, be the programs established by the Minister" (QC2, S.32). Limited replacements allowed when authorized by the Minister.	Yes. "Every institution shall ensure that any person it employs to dispense ... education services ... holds a teaching licence issued by the Minister" (QC2, S.50).	Yes. "Every institution shall see to the administration of the examinations imposed by the Minister" (QC2, S.42). This section further states "The Minister shall impose examinations in the same subjects ... as those determined under section 463 of the Education Act (chapter I-13.3)."

Key to abbreviations in Appendix 1.

Appendix Table 2C

Detailed summary of selected requirements for reporting, inspections, and student records by funded independent school categories

	Official designations of independent schools	Regulatory requirements		
		Statistical reporting required	Inspection required	Regulations on student records
BC	Group 1 independent schools	Yes. In addition to the general requirement under BC2, S.6(a) [see Appendix 3C], group 1 schools must submit detailed enrolment data (BC3, S.2(1)) and an audited statement of per student operating costs by set dates (BC3, S.2(2)).	Yes. Must undergo an initial external evaluation. Thereafter, non-distributed learning programs undergo external evaluations every 6 years and must be inspected at least once every 2 years; distributed learning programs undergo external evaluations at least once every two years and are to be inspected at least once every year. (BC2, Schedule, S.3(2)).	BC3, S.9(1) states "Subject to the inspector's orders, an [independent school] authority must establish and maintain a record for each student and for each child registered with the independent school of the authority. BC7 states current policy and gives procedures for collection and submission of student data which apply to all independent schools.
	Group 2 independent schools	Yes. In addition to the general requirement under BC2, S.6(a), group 2 schools must submit detailed enrolment data by set dates (BC3, S.1(1)) but are not subject to the BC3, S.2(2) requirement to submit audited statement of operating costs.	Yes. As above. Must meet "all the requirements applicable for a certificate of group 1 classification other than" the cost limitation (BC2, Schedule, S.4).	

Continued on next page

Appendix Table 2C continued

	Official designations of independent schools	Regulatory requirements		
		Statistical reporting required	Inspection required	Regulations on student records
AB	Level 1 accredited funded private schools	Yes. In addition to the general reporting requirement in AB2, S.22(1), funded private schools must "prepare the 3-year education plan and annual education results report as required by the Minister" (AB2, S.18(1)(b)) and must submit annual audited financial statements and budgets (AB2, S.15). The required planning and results reports are those for the 2007/2008 school year (AB3, S.9.1).	No legislated or regulatory requirement beyond AB1, S.28(1)(c) agreement to accept the "regular evaluation and monitoring by the Minister" required for registration. AB1, S.43(1) authorizes Minister to appoint a person to examine and inspect the financial condition, administrative condition or any other matter connected with the management, administration or operation of a private school. The person appointed to conduct the inspection may examine all books of record, bank books, any other papers or documents.	"The Student Record Regulation (AR 225/2006) applies to Level 1 [and 2] accredited private schools" with the exception of certain designated sections (AB2, S.20(2)).
	Level 2 accredited funded private schools	Yes. As above. The required planning and results reports include accountabilities that are part of the current provincial accountability program (AB3, S.9.1) including public reporting of test and survey results, plans and improvement strategies. See AB5.		
SK	Qualified independent schools	Yes. Must furnish minister with any information required with respect to the finances, structure and administration of the school (SK7, S.12.1(2)) and must submit financial statements to the ministry (SK2, S.38.2(1)(h)).	Yes. Inspected by the ministry (SK1 section 10(1) and section 361(1); SK2, section 15; SK2, section 2(p)). Departmental inspection of registered independent schools involves checking compliance with: the Act and the regulations, as these relate to each independent school; the eligibility criteria for registration of an independent school; and the operational requirements which apply to each independent school, such as: school calendar and daily hours of instruction; maintenance of pupil records; the employment criteria of teachers; and instruction in the required areas of study (SK3 Policy E.1, p. 401-406).	Yes. (SK2, S.24). Must maintain records for each student enrolled in a form acceptable to the minister. Records to include name and other identity data and records of pupil enrolment and attendance.
	Associate schools	The director of education of the board of education shall be responsible for: preparing and transmitting to the Department any reports and returns that the minister may request and that relate to the educational activities and educational operations of the associate school (SK3, Policy A.4, p. 22).	No. Not inspected by the ministry as they are under the jurisdiction of the public school division. (SK2, S.15).	
	Historical high schools	Yes. (SK7, S.11(2)(b)). Must furnish minister with any information required with respect to finances, structure and administration of the school.	Yes. Inspected by the ministry (SK1 S.10(1) and S.361(1); SK2, S.15; SK2, S.2(p)). Departmental inspection of registered independent schools involves checking compliance with: the Act and the regulations, as these relate to each independent school; the eligibility criteria for registration of an independent school; and the operational requirements which apply to each independent school, such as: school calendar and daily hours of instruction; maintenance of pupil records; the employment criteria of teachers; and instruction in the required areas of study (SK3 Policy E.1, pp. 401-406).	
MB	Funded independent schools	Yes. MB11, Appendices 1 to 6 list all reporting requirements.	Inspected at least once per school year during the three-year waiting period before receiving funding. Inspection focuses on whether students are receiving an education of a standard equivalent to that received by children in public schools. "Generally, established funded independent schools are visited every two years. The length of the visit and how many Liaison Officers visit is dependent on the size (students / staff/ campuses) of the school. A half day visit is the minimum." (MB10) (Verified by Darcy Bayne of Manitoba Education and Training).	Funded independent schools are required to follow provincial guidelines for maintaining students' records. Required to have Pupil Files and to transfer them if a student transfers to a public school (MB9, question 10. Also MB12).
QC	Accredited private educational institution receiving subsidies	"Every institution shall prepare and forward to the Minister such documents and information as are requested by the Minister ... at such time and in such form" as required (QC2, S.64), and "Every institution shall forward to the Minister, at such time and in such form as he determines, the annual financial statements of the institution" (QC2, S.65).	Designated persons may enter any facility, examine any documents or make inquiries to ascertain compliance with provisions of the Act and regulations (QC2, S.115). Regular renewals of permits and accreditation processes conducted by the Advisory Board on Private Education provide opportunities for detailed reviews which may include school visits.	"An institution shall keep a record for each student" containing specified entries and maintain a register of enrollment for each student (QC4, SS.7 & 8).

Key to abbreviations in Appendix 1.

Appendix 3

Appendix Table 3A

Selected requirements for establishing a non-funded independent school, by province

	Official designations of independent schools	Regulatory requirements	
		Non-profit requirement	Status required for operation
BC	Group 3 independent schools	No such requirement specified in Independent School Act(BC2) or Independent School Regulation (BC3).	Must enrol 10 or more students (BC2, S.1(1)) and satisfy basic certification requirements as specified in S.1 (a-c) of the Schedule to BC2, which include the following: must be operated by a recognized authority and the inspector must be satisfied that "(a) no program is in existence or is proposed ... that would, in theory or in practice, promote or foster doctrines of (i) racial or ethnic superiority or persecution, (ii) religious intolerance or persecution, (iii) social change through violent action, or (iv) sedition." Sections (b) and (c) require compliance with municipal enactments and Education Act and Regulations.
	Group 4 independent schools		As above, with the additions that (1) group 4 schools primarily "provide services to Canadian students from outside British Columbia, or to international students" (BC5, <i>Group 4 Independent Schools in addition to basic requirements</i>) and (2) schools must be bonded (BC3, S.12(1)(2)).
AB	Registered private schools	No. Not required under either the School Act (AB1) or the Private Schols Regulation (AB2).	Registered following application as per AB2, S.2(1) which requires identification information and details of proposed program. Parents of prospective students must be notified of limitations and conditions listed in AB2, S.4.
	Accredited non-funded private schools		Accredited under terms of AB2, S.5(2) and with policies in place as required under AB2, S.7.
SK	Registered independent schools	No. Required to be owned or operated by a corporation incorporated or continued in Saskatchewan and to have a board that exercises powers similar to those of a board of education (SK2, S.3(1)) Verified verbally by Kevin Gabel, Ministry of Education, April 12, 2017).	Registered. "All independent schools in Saskatchewan must be registered with the Ministry of Education" (SK5, p. 2; also: SK2, S.3(1); SK3, Policy A.1.1).
MB	Non-funded independent schools	No. Non-funded independent schools are not required to be incorporated. (Verified by Darcy Bayne, Independent Education Unit.)	Liaison from Manitoba Education and Training must determine that students receive an education equivalent to that of a public school (MB1, S.262(b), also MB7).
ON	(Non-inspected) private schools	No. Not required under the Education Act (ON1) or the Private Schools Policy and Procedures Manual (ON2) . The Manual states, for example: "Any person, business, or non-profit entity wishing to operate a private school in Ontario must do so in accordance with the legal requirements of the Act, and with the policies and procedures detailed in [the] manual" (ON2, p. 7).	Must annually submit a Notice of Intention to Operate (ON1, S.16(1-2)). Information provided on initial Notice must be validated through an inspection visit. Successful validation results in issuance of Board School Identification Number which confers official status.
	Inspected private schools		
QC	Private educational institution not accredited for subsidies	No. Section 3 of the Act Respecting Private Education [QC2] states, "Any person or body dispensing, for profit or non-profit purposes, educational services for his or its own account shall be deemed to be operating an educational institution." Personal correspondence from the Quebec ministry (5 May, 2017) stated that "When it comes to granting accreditation for the purpose of subsidies, the guidelines established several years ago by the authorities tend to consider the goals of the permit holder making this request and to favour non-profit organizations."	Official permit required to operate private educational institution and "the educational services or categories of educational services that are dispensed" (QC2, S.10). Permits issued by Minister following consultation with Advisory Committee on Private Education. Application details specified in Schedule A of QC3. Initial permits normally valid for 3 years, renewals up to a maximum of 5 years (QC2, S.18).

Continued on next page

Appendix Table 3A continued

	Official designations of independent schools	Regulatory requirements	
		Non-profit requirement	Status required for operation
NB	Private schools	Not required although "private schools may be constituted as companies under the Companies Act" (from correspondence with Rachel Dion, Director, Policy and Legislative Affairs, Department of Education and Early Childhood Education, New Brunswick on Feb 8, 2017).	None. Not regulated by Department of Education. Section 16(2) of the Education Act (NB1) authorizes Minister to provide exemptions from compulsory public school attendance if satisfied student "is under effective instruction elsewhere." Parents required to seek such exemptions annually to enrol children in independent school (NB2, NB3, NB4, NB5).
NS	Private schools (except for designated special education private schools)	No. Nothing in the Education Act (NS1) or regulations (NS2) requires non-profit status. Both non-profit and for-profit independent schools operate in the province (verified in verbal conversation with John Astephen, Regional Education Officer, Department of Education, Nova Scotia, April 20, 2017).	None specified in act or regulation. Private schools are asked by the department of education to complete a form to register. A private school may apply to be recognized as providing programs leading to the high school leaving certificate (NS1, S.132; NS2, SS.45-53).
PEI	Private schools	No. Requirements for application for registration do not include a non-profit requirement. (PE3, section 3). If the operator is a corporation or partnership statements or evidence must be provided (PE3, section 3(d) and (e)).	Registered. Private schools cannot be operated unless they are registered (PE2, section 3). The requirements are specified in PE2, section 4 and PE3, section 3.
NL	Private schools	No. Not specified in the School Act in the list of items required to receive prior written permission of the minister to establish and operate a private school (NL1, section 43).	Written permission of the minister required (NL1, section 43(1)).

Key to abbreviations in Appendix 1.

Appendix Table 3B

Detailed summary of selected requirements for curriculum, teachers, and provincial assessment by non-funded independent school categories

	Official designations of independent schools	Regulatory requirements		
		Must use provincial curriculum	Must employ provincially certified teachers	Required to participate in provincial assessments
BC	Group 3 independent schools	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).	No such requirement specified in Independent School Act (BC2) or Regulation (BC3).
	Group 4 independent schools	Yes. The educational program will comply "with the instructional time and program requirements determined by the minister" (BC2, Schedule, S.6(1)(a)).	Yes. "... the inspector must be satisfied ... the teachers of the independent school are certified teachers (BC2, Schedule, S.6(1)(d)).	Yes. Evaluation program is to include "provincial assessment and examination programs" (BC2, Schedule, S.6(1)(b)(ii)).
AB	Registered private schools	No, but program of study must be consistent with ... goals and standards applicable to the provision of basic education in Alberta (AB2, S.2(1)(g)).	No. Not included in the requirements specified in the application for registration in AB2, S.2(1).	Conditional. Application for registration to include "a description of the provincial achievement tests to be used or any alternative assessments acceptable to the Minister" (AB2, S.2(1)(h)).
	Accredited non-funded private schools		Yes. Accreditation requirements specify "individuals whose qualifications are approved by the Minister are employed to teach at the school" (AB1, S.28(2)(iii)), but AB2, S.6 allows accredited private schools to employ a competent individual to teach language, culture or religion under supervision of a certified teacher.	
SK	Registered independent schools	No, but must provide instruction in language arts, mathematics, science, social studies, health education, arts education, and physical education appropriate to age and ability of its pupils, comparable in quality to that of public schools, and consistent with generally accepted teaching principles with respect to academic content and teaching methods (SK2, S.19 (1-2). Also SK3, S.D.1.1, p. 301).	No. Religiously-oriented registered independent schools may hire teachers with a Letter of Eligibility to teach (SK2 Section 12; SK3 - Policy C.2.1 -d).	No. Not listed as a requirement. (Note that it is listed as a requirement for Qualified Independent Schools in SK2, section 38.2(1)(f); verified verbally by Kevin Gabel of Ministry of Education.)

Continued on next page

Appendix Table 3B continued

	Official designations of independent schools	Regulatory requirements		
		Must use provincial curriculum	Must employ provincially certified teachers	Required to participate in provincial assessments
MB	Non-funded independent schools	No, but must provide a curriculum and a standard of education equivalent to that provided by the public schools. (MB1, section 262(b). Also MB2 & MB7). Yes, during three-year qualification period for funding (MB8).	No (MB7). Yes, during three-year qualification period for funding (MB8). (MB8)	No (implied in MB7, confirmed by D'arcy Bayne at Manitoba Independent Education Unit); but yes, if on funding track in three year waiting period. (MB8).
ON	(Non-inspected) private schools	No. Not required in Education Act (ON1). Explicitly stated in Policy Manual (ON2, p. 7).	No. Not required in Education Act (ON1). Explicitly stated in Policy Manual (ON2, p. 7).	No. Not required in Education Act (ON1) and no mention in Policy Manual (ON2).
	Inspected private schools (Secondary only)	Yes, if offering provincial high school diploma (ON2, p. 12-13).	No. No included in the inspection requirements or checklists in ON2.	Yes, students must successfully complete the literacy assessment (ON2, p. 13, 36)
QC	Private educational institution not accredited for subsidies	Yes. "The elementary school program of studies and the secondary school program of studies in general education shall, for compulsory subjects, be the programs established by the Minister" (QC2, S.32). Limited replacements allowed when authorized by the Minister.	Yes. Every institution shall ensure that any person it employs "to dispense ... education services ... holds a teaching licence issued by the Minister" (QC2, S.50).	Yes. "Every institution shall see to the administration of the examinations imposed by the Minister" (QC2, S.42). This section further states "The Minister shall impose examinations in the same subjects ... as those determined under section 463 of the Education Act (chapter I-13.3)."
NB	Private schools	No. (From correspondence with Rachel Dion, Director, Policy and Legislative Affairs, Department of Education and Early Childhood Education, New Brunswick on Feb 8, 2017: "Private schools are not regulated by our Department and there is no approval or validation of the curriculum offered in independent or private schools.") Also parents "accept full responsibility for the effective instruction" of their children (NB3).	No. (From correspondence with Rachel Dion, Director, Policy and Legislative Affairs, Department of Education and Early Childhood Education, New Brunswick on Feb 8, 2017: "Private schools are not regulated by our Department and there is no approval or validation of the curriculum offered in independent or private schools.")	No. But they are invited to do so (MB4).
NS	Private schools (except for designated special education private schools)	Not required by the Education Act or regulations. Indeed, S.132 of the Act provides for the option of a "religious-based curriculum." Required for schools seeking recognition for programs leading to the high school leaving certificate, but flexibility allowed (NS1, S.132; NS2, SS.45-53).	No. Not required by the Education Act or regulations. Schools seeking recognition for programs leading the high school leaving are required assign teachers with equivalent, comparable or specialist qualifications (NS2, S.52).	No. "Where requested by the Minister, provide evidence that students are making reasonable educational progress appropriate for their age and grade level based upon results of nationally or internationally recognized standardized achievement tests" (NL1, S.131(1)(c)).
PEI	Private schools	No. Not required under the Education Act (PE1), the Private School Act (PE2) or regulations (PE3). But outline of the school's goals, program of study, and course outlines by grade level must be submitted with application for registration (PE3, S.3(1)(a)). Verbally confirmed by Blair Barbour of Department of Education, April 20, 2017.	No. Instructors must "have successfully completed a post-secondary program in education or in a post-secondary program related to the subject matter included in the curriculum of the private school" (PE3, S.8).	No. Not required under the Education Act (PE1), the Private School Act (PE2) or regulations Blair Balfour of the Department of Education verbally confirmed that private schools have received clarification that, although they are invited to do so, they are not required to participate in provincial assessments (April 20, 2017).
NL	Private schools	No. But the minister must be satisfied that the courses of instruction "are as prescribed or approved by the minister" (NL1, section 44 (b)).	Yes. "The teachers to be employed in the private school [must] hold a valid certificate or license issued under the Teacher Training Act" (NL1, section 44(c)).	Yes, if using provincial curriculum. No, if not using provincial curriculum (NL1, S.48(3)). Verified in conversation April 27, 2017 with Sheldon Antle, Government of Newfoundland and Labrador.

Key to abbreviations in Appendix 1.

Appendix Table 3C**Detailed summary of selected requirements for reporting, inspections, and student records by non-funded independent school categories**

	Official designations of independent schools	Regulatory requirements		
		Reporting required	Inspection required	Regulations on student records
BC	Group 3 independent schools	Yes. Any authority operating an independent school "must submit to the inspector reports and statements in the forms and at the times the inspector requires" BC2, S.6(a).	Yes. BC2, Schedule, S.5, requires "an evaluation satisfactory to the inspector" for initial certification. Policy statement in BC8 specifies inspections every two years, limited "to ensuring that the requirements for Group 3 schools" in BC2 are being met.	Yes. In addition to the general requirement under BC2, S.6(a) to submit reports and statements as required, BC7 states current policy and gives procedures for collection and submission of student data which apply to all independent schools: "it is incumbent upon authorities to create and maintain student records policies" (BC7).
	Group 4 independent schools		Yes. Must undergo an initial external evaluation and further external evaluations at least once every 2 years and be inspected at least once every year (BC2, Schedule, S.6(2)).	
AB	Registered private schools	Yes. "The operator of each private school must provide any information relating to the school that the Minister requests" (AB2, S.22(1)). Registered schools must provide the Minister with an annual operating plan (AB2, S.3(1)).	Yes. Operator agrees to accept "regular evaluation and monitoring by the Minister" AB1, S.28(1)(c). No other specific requirements in AB1 or AB2 but AB1, S.43(1-2) authorizes Minister to appoint persons to "inspect and evaluate" teachers and schools which may include "an examination of the achievement of students and of the policies, procedures, books and records of a school jurisdiction or a person operating a school." Section 41(1) further authorizes the Minister to appoint an investigator "to examine and inspect (a) the financial condition, (b) the administrative condition, or (c) any other matter connected with the management, administration or operation, of a board, private school or early childhood services program."	Yes. Only specified sections of the Student Record Regulation dealing with identity, student / parental access to record and transfer to receiving school apply (AB2, S.20(1)).
	Accredited non-funded private schools			No specific provisions for accredited, non-funded schools in AB1 or AB2, but provisions for registered schools as above will apply.
SK	Registered independent schools	Yes. Must agree to annual reporting requirements (SK3, Policy B).	Yes. Inspected annually by the ministry (SK1 S.10(1) and S.361(1); SK2, S.15; SK2, S.2(p)). Departmental inspection of registered independent schools involves checking compliance with: the Act and the regulations, as these relate to each independent school; the eligibility criteria for registration of an independent school; and the operational requirements which apply to each independent school, such as: school calendar and daily hours of instruction; maintenance of pupil records; the employment criteria of teachers and instruction in the required reas of study (SK3 Policy E.1, p. 401-406).	Must maintain students' record in a form acceptable to the minister (SK2, S.24; SK3, Policy B).
MB	Non-funded independent schools	Yes. But limited. Must complete Student Form and School Contact Form. (Verified verbally by D'arcy Bayne Manitoba Education Independent Education Unit.)	Yes. Visited annually (MB7, Commonly Asked Questions #4).	Yes (MB12, p. 44).

Continued on next page

Appendix Table 3C continued

	Official designations of independent schools	Regulatory requirements		
		Reporting required	Inspection required	Regulations on student records
ON	(Non-inspected) private schools	Yes. Required to furnish "statistical information regarding enrolment, staff, courses of study and other information as and when required by the Minister" (ON1, S.16 (5)). "Elemental educator data is also required to be submitted by non-inspected private schools" (ON2, p. 105).	No. Not Inspected on a regular basis (only initially visited for validation purposes). However, "the Minister may direct one or more supervisory officers to inspect a private school, in which case [they] may enter the school at all reasonable hours and conduct an inspection of the school and any records or documents relating thereto" (ON1, S.16(6)).	Initial validation process includes inspector confirming that the school has a "central office for the secure maintenance of student records" (ON2, p.11), but neither the Education Act (ON1) nor the Policy Manual (ON2) provides information about such records in non-inspected schools beyond including a reference to the Ontario Student Record Guideline, 2000 (ON4). This document states that private schools may choose to maintain official Ontario Student Records (ON4, p. 4).
	Inspected private schools (secondary only)	Yes. In addition to the above, "Inspected private schools are required to submit elemental data regarding students, educators and classes... three times a year" (ON2, p. 20).	Yes. Cyclical inspections conducted generally every two years to "determine whether the instruction in OSSD [Ontario Secondary School Diploma] credit courses is being delivered in compliance with Ministry requirements, including curriculum, assessment and evaluation policies" (ON2, p. 23-4. Also pp. 23-31).	Student records to be maintained according to Ontario Student Record Guideline, 2000 (ON2, p. 28).
QC	Private educational institution not accredited for subsidies	Every institution shall prepare and forward to the Minister such documents and information as are requested by the Minister ... at such time and in such form" as required (QC2, S.64), and "Every institution shall forward to the Minister, at such time and in such form as he determines, the annual financial statements of the institution" (QC2, S.65).	Yes. Designated persons may enter any facility, examine any documents or make inquiries to ascertain compliance with provisions of the Act and regulations (QC2, S.115). In addition, regular permit renewals conducted by the Advisory Board on Private Education provide opportunities for detailed reviews which may include school visits.	Yes. "An institution shall keep a record for each student" containing specified entries and maintain a register of enrollment for each student (QC4, SS.7 & 8).
NB	Private schools	Yes, but minimal. Must annually submit basic enrolment information and teacher information (NB4, NB5).	No. (From correspondence with Rachel Dion, Director, Policy and Legislative Affairs, Department of Education and Early Childhood Education, New Brunswick on Feb 8, 2017: "Private schools are not regulated by our Department".)	No. Not specified in letter to heads of schools (NB4).
NS	Private schools (except for designated special education private schools)	Yes. Must report statistical information required (NS1, section 131(1)(b)). Form includes minimal data requirements such as number of students enrolled in each grade, number of teachers and administrators, type of curriculum, and denominational affiliation (NS3).	No, not required in the Act or regulations, but "The Minister may appoint or designate a regional education officer to assess a private school, including its teachers, its educational programs and its instructional materials, to inspect its facilities and to perform such other duties with respect to the private school as the Minister may require" (NS1, S.131(2)). Under this authority officials regularly inspect schools that apply to offer the high school leaving certificate every three years.	Not required in Act or regulations but schools wishing offer high school leaving diploma must keep student records in a form acceptable to the Minister (NS2, S.51(1), (2), (3)).
PEI	Private schools	Yes. Reporting requirements are minimal such as student enrolment and attendance and parent/guardian name and contact information. Reports are to be made monthly and annually. (PE3, section 9(1) and (2)).	Yes. Ministry may inspect any private school at any reasonable time during its hours of operation regarding operation, student's record, records relating to employment of instructors, and compliance with the Act and regulations (PE2, S.8). Inspections occur annually (verbal confirmation by Blair Barbour, Legislation and Planning Coordinator, Department of Education, April 20, 2017).	Private schools have no responsibility for maintaining or sharing student records, other than the minimum details specified in S.9 of PE3 concerning enrolment, attendance, previous education enrolment, provincial student identification number, and place of subsequent enrolment (if known). No other requirements for student records are specified in the Act or the regulations. Verified verbally by Blair Balfour of the Department of Education, April 20, 2017.
NL	Private schools	Yes. Must report statistical information annually "regarding enrolment, staff, courses of study and other information the minister may require" (NL1, S.47(1)).	Yes (but in practice occurs neither annually nor regularly, only upon need, according to Sheldon Antle, Government of Newfoundland, April 27, 2017). The inspector "may enter a private school at all reasonable hours and conduct an inspection of the school and all records or documents relating to it." (NL1, S.45(2)).	No. Not required (not specified in the Act (NL1) and verified by Sheldon Antle, Government of Newfoundland and Labrador, April 27, 2017).

Appendix 4

Appendix Table 4

Number and enrolment shares of independent schools by independent school category, 2013–14

	Official designations of independent schools (bold indicates a funded status)	Per-student operational funding as a percentage of similar funding in public schools (%)	Share of number of provincial independent schools (%)	Share of provincial independent school enrolment (%)
BC	Group 1 independent schools (except for Distributed Learning schools)	50	65.6	63.9
	Group 2 independent schools (except for Distributed Learning schools and First Nations schools)	35	12.1	17.1
	Group 3 independent schools	0	5	0.7
	Group 4 independent schools	0	3.5	1.6
	Other *	Variable	13.8	16.7
AB **	Registered independent schools	0	12.4	2.1
	Accredited non-funded independent schools	0		
	Level 1 accredited independent schools	60	0	0
	Level 2 accredited independent schools	70	75.2	67.6
	Other ***	Variable	12.4	30.3
SK	Registered independent schools	0	27.3	8.4
	Qualified independent schools	50	34.5	16.6
	Associate schools	80	18.2	49.2
	Historical high schools	70	7.3	20.2
	Other ****	Variable	12.7	5.5
MB	Funded independent schools	50	60.8	91.3
	Non-funded independent schools	0	39.2	8.7
ON	(Non-inspected) private schools	0	100	100
	Inspected private schools	0		
QC	Accredited private educational institution receiving subsidies	60	77.9	79.4
	Private educational institution not accredited for subsidies	0	22.1	20.6
NB	Private Schools	0	100	100
NS	Private schools [except for Designated Special Education Private Schools (DSEPS)]	0	87.1	92.9
	Other *****	Variable	12.9	7.1
PEI	Private schools	0	100	100
NL	Private schools	0	100	100

Notes:

* Includes Distributed Learning (DL) schools, First Nations independent schools, and schools for which funding information was not available. Group 1 Independent DL Schools receive 63 percent of the DL Public School flat rate. Group 2 Independent DL Schools receive 44.1 percent of the DL Public Schools. First Nations independent schools receive operating funding at the same rate as public schools.

** Based on unofficial data received from a private sector stakeholder.

*** Includes Designated Special Education Private Schools (DSEPS), schools that are predominantly for home schoolers, and schools for which funding information was not available.

**** Includes Alternative Independent Schools, which are special needs schools.

***** Includes Designated Special Education Private Schools (DSEPS).

Source: Calculation by authors from school level data. Please see Allison, Hasan, and Van Pelt (2016) for details.

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