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Key Aspects of Enhancing the Regulatory Framework for Legal Relations in General Secondary Education

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ABSTRACT

BACKGROUND

The study aims to doctrinally analyze the regulatory and legal administration of general secondary education as a process in Ukraine and the use of relevant regulatory and legal instruments to structure the educational space.

MATERIALS AND METHODS

Existing regulatory framework, analysis of literary sources, descriptive method, comparative method, systematic method.

RESULTS

It is substantiated that regulatory and legal management of general secondary education as a process in Ukraine is ensured by means of appropriate regulatory and legal instruments that ensure the integrity and structure of the educational space. The essence of the correlation and interconnection between such clusters as the learning outcomes of an institution providing general secondary education and a typical curriculum is revealed. The research results will be useful for legislators, educational institutions, administrators of general secondary education institutions, teachers, and specialists in the field of education.

Their application in practice will make it possible to administer general secondary education institutions more efficiently.

CONCLUSION

The study's practical value is due to the fact that the normative regulation of legal relations in general secondary education is regulated by a number of legal acts that require significant improvement.

Keywords: Computer equipment, Martial law, Methodological recommendations, Regulatory and legal administration, State standard

Highlights

- The administration of general secondary education in Ukraine relies on constitutional, sectoral, financial, and bylaw regulations, but these often lack cohesion, especially regarding inclusivity, digitalization, and distance learning.
- The Budget Code provides multiple funding streams, including subventions and subsidies, yet current mechanisms inadequately support institutions operating under war conditions, digitalization needs, and inclusive education requirements.
- Existing regulations define learning outcomes and organizational processes but remain rigid. The study recommends updating legislation to

better address technological adaptation, specialized curricula, and autonomy for schools to allocate resources effectively.

Introduction

The regulatory and legal administration of general secondary education as a process in Ukraine is ensured through the use of appropriate regulatory and legal instruments that ensure the educational space's integrity and structure. At the same time, there are inevitable conflicts inherent in the regulatory and legal administration of general secondary education, which are proposed to be analyzed in this article, with individual approaches to levelling them.

The significance of this topic is directly related to the fact that education is a basic human need, and therefore, without it, the practical activity of every specialist and professional is impossible. Accordingly, today, we can speak of a market for educational services, as such services have consumers, providers, intermediaries, and suppliers. The provision of educational services is reflected in financial documents, which are carefully studied by higher authorities.

Moreover, the scope of documents regulating educational services is gradually expanding. We can discuss the exceptional importance of not only the legal acts that directly regulate the system of general secondary education but also strategic documents that define the directions of educational development and local regulations that define aspects of the educational process of specific educational institutions.

The complexity of regulating general secondary education is due to the state of war and the security environment in Ukraine, which affects the regulation of educational quality. It is advisable to eliminate existing discrepancies in regulatory acts concerning education and the provision of educational services.

The article aims to doctrinally analyze the regulatory and legal administration of general secondary education as a process in Ukraine and the use of relevant regulatory and legal instruments for structuring the educational space. At the same time, it is necessary to outline the importance of the regulatory and legal instruments for the administration of general secondary education, which operate on the principle of mutual sectoral complementarity, and to provide suggestions for its improvement. The object of the study is the functioning of general secondary education institutions in Ukraine. The subject is the regulatory aspects of administrative and normative control over general secondary education institutions in Ukraine.

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Literature Review

Many domestic researchers study the regulatory regulation of legal relations in the field of general secondary education. This can be explained by both the significance of this problem and the importance of its solution in improving the management of secondary education institutions. At the same time, domestic researchers emphasize that such regulations are somewhat limited in application and relate to typical educational institutions without focusing on regulating specialized institutions.

Thus, the scientist Hubarev,¹ in his work “Regulatory and Legal Regulation of Educational Services in Ukraine”, draws attention to local regulatory activities that allow schools to remain autonomous. In the works of Kizil,² Amelicheva,³ and Marchenko,⁴ we find the statement that increased decentralization has influenced changes in the management of general secondary schools, in particular, the democratization of management has emerged. Scholars Chyrva⁵ and Yastremska⁶ emphasize that the reform of the legislative framework for the administration of general secondary education has led to the emergence of such terms as “trainee teacher” and “contract teacher”.

Researcher Durdas,⁷ in her article “Regulatory and Legal Support for the Reform of General Secondary Education in France and Ukraine (1991–2021)”, emphasizes that the regulatory framework for primary education in Ukraine has come a long way and continues to improve. Berezivska,^{8,9} also agrees with this, drawing attention to the historical stages of the formation of concepts and educational programs in Ukraine in different historical periods.

In their works, researchers Balynska,¹⁰ Kryvoruchko and Shevchenko¹¹ focused on the legal regulation of primary secondary inclusive education. They note that only a tiny part of the legislation regulates this issue, affecting educational services' quality.

The scientist Lysianska,¹² in her work “Educational Psychology”, draws attention to the fact that legal acts should consider the peculiarities of children's age range. The researcher agrees with the scientists Holovenkin,¹³ Novitska,¹⁴ and Rohova,¹⁵ who believe that legal regulation does not sufficiently consider the age characteristics of school students. The researchers Ohneviuk and Sysoieva,¹⁶ Byrkovich et al.,¹⁷ Kabanov¹⁸ are convinced that the legal acts in education do not sufficiently consider the age differences between secondary and higher education students.

The researchers Movkabayeva et al.,¹⁹ Yermachenko et al.,²⁰ Hartley et al.²¹ believe that the legal regulation of primary and secondary education in Ukraine should be improved, in particular considering Kazakhstan's experience. At the same time, the scientists Pavlenko,²² Svitlak,²³ Kussainov et al.,²⁴ Telychko²⁵ are convinced that the regulation of secondary education institutions, in particular, their financing, should take place given the digitalization of the education sector.

Therefore, the existing regulatory framework is sufficient to conduct the study.

Methods

The study is a doctrinal/policy analysis. The work uses methods such as analysis of literary sources, descriptive method, comparative method, and systematic method. The study covered regulatory and legal acts related to the regulation of general secondary education. The sources of the study are the legislative framework and theoretical works of domestic scientists. A comparison of the requirements for the quality of education in Ukraine and the European Union countries was carried out.

To ensure the methodological soundness of the study, a complete list of regulatory and legal instruments governing the sphere of general secondary education in Ukraine was compiled. The analysis includes: The Law of Ukraine “On Education”,²⁶ Law of Ukraine “On Complete General Secondary Education”,²⁷ Budget Code of Ukraine,²⁸ Resolution of the Cabinet of Ministers of Ukraine,²⁹ Order of the Ministry of Education and Science of Ukraine,³⁰ and other regulatory and legal acts.

The time frame of the study covers the period from 2017 to 2025, which allows for systematic observation of the transformation of the regulatory framework after the adoption of the basic Law “On Education”.²⁶

The selection criteria included: direct regulation of legal relations in the field of general secondary education; legal validity of the document during a specified period of time; availability of a consolidated version in the official register zakon.rada.gov.ua. The exclusion criteria included: non-systemic or temporary regulatory documents of a fragmentary nature; departmental letters without formal legal status.

The assessment was based on five operational indicators: consistency (the level of logical compatibility between regulatory acts), effectiveness (the effectiveness of the implementation of legal norms), fairness (balance of interests of educational process participants), expediency (compliance with current needs of the educational system), implementation risks (probability of legal or administrative obstacles). Each indicator was applied sequentially to ensure a qualitative assessment of the stability and adaptability of the regulatory environment.

A number of general scientific methods were used in the process of working on the article, including the structural and logical method, analysis, synthesis, generalization and systematization. These methods were adapted to the context of this study. The historical method was used to study the specifics of the evolution of the legislative framework, as well as the comparative legal method to identify the key determinants of influence on the processes of regulatory regulation of legal relations in general secondary education.

To draw conclusions, the author used the method of abstraction, the essence of which was to mentally detach from standard concepts while selecting essential properties adapted to the context of the study. With the help of scientific abstraction, the essence and possibilities of improving the legal framework of

legal relations in general secondary education were determined.

Results

Descriptive Mapping of the State of Legal Regulation of the Sector

The administrative and theoretical aspects of education are laid down in such normative acts as the Law of Ukraine "On Education",²⁶ the Law of Ukraine "On Complete General Secondary Education",²⁷ and the Regulations on Inclusive Resource Centers. These normative acts stipulate that all children have equal rights to access education and should receive educational services in full. At the same time, it is specified that educational institutions, secondary schools, and inclusive resource centers can be financed by the state, municipalities, or private entities. The main focus is on municipal funding, which is also a form of ownership whereby educational institutions are financed from the budget of city, village, and town councils. This reduces the financial burden on the state and has a positive impact on the redistribution of funds in the regions. At the same time, effectiveness is the main aspect of the system for evaluating legislative acts in the field of education.

There are discrepancies between these regulations, which are due to the peculiarities of education under martial law. In particular, the laws of Ukraine "On Education" and "On General Secondary Education" define the accessibility of education, but the Regulations on Inclusive Resource Centers stipulate that a child must attend either an educational institution or an inclusive resource center to receive educational services. However, the conceptual basis of these regulations is to provide educational services to students at all levels.

The effectiveness of UNESCO (United Nations Educational, Scientific and Cultural Organization) regulations on education is determined by the number of initiatives implemented in the areas of inclusive education, targeted funding, overcoming financial barriers, and sharing resources and experience.

Evaluation of Current Industry Legislation

It is essential to focus on such a component of the regulatory and legal administration in general secondary education as the documents regulating the receipt of funds by educational institutions. For example, the Budget Code of Ukraine No. 2456-VI allows for several sources of funding for educational institutions. This is a significant advantage since, at the present stage, the budget is being redistributed due to the war, which leads to institutions not receiving enough funds for their financing. In addition, the distance education system is currently being developed, which leads to educational institutions needing additional resources for their functioning.

For example, according to paragraph 3 of Article 71 of the Code,²⁸ the development budget of local budgets includes capital budget expenditures directed to education (primarily in terms of the introduction of information and communication development and

computer equipment of secondary education institutions). According to specific provisions of the same Code, educational subventions can be used to cover expenditures on complete general secondary education.

Also, according to the regulatory provisions of Art. 103–3,²⁸ a subvention in the field of education may provide for state support for persons with special educational needs (to the issue of financial support for inclusive educational space). Such subventions, according to Part 2 of Article 103–3 of the said legal act, finance the conduct of psychological and pedagogical and correctional and developmental classes in general secondary education institutions, as well as financial and economic support for the purchase of unique means of correction of psychophysical development, the purpose of which is to help in mastering the curriculum in general secondary education institutions.

I want to note that budgetary funding for information and communication development and computer equipment of general secondary education institutions, prescribed by the legislator in clause 3 of Article 71,²⁸ in my opinion, requires more detailed specifications. For example, it would be advisable to specify that such funding is provided to adapt the primary curriculum (adaptation and modification activities, improvement of information and communication and logistical support of educational equipment) to the practical realities of general secondary education and the relevant educational environment.

Accordingly, I propose to set out the latter in the following wording: "The development budget of local budgets includes capital budget expenditures directed, among other things, to the integration of the basic curriculum into the educational process of general secondary education to introduce auxiliary tools (adaptation and modification activities, improvement of information and communication and material and technical support of educational equipment) in proportion to the requirements and needs of a particular educational environment".

In my opinion, such a normative connotation in the issues of budgeting for general secondary education in accordance with clause 3 of Article 71 may result in a more transparent, open, and efficient use of budget funds, improving the quality of general secondary education and its material and technical base in the context of its innovative development.

In addition, state-funded information and communication and adaptation and modification innovations will serve as an additional component of improving the professional information and digital skills of employees of general secondary education institutions. The latter is necessary to closely converge the national educational paradigm with the European educational space.

According to the provisions of paragraphs 3–4 of Part 3 of Article 103–6,²⁸ as an element of regulatory and legal administration in the field of general secondary education, the national legislator also considers the provision of additional subsidies from the state budget of Ukraine related to the field of education and, in

particular, the material and technical support of general secondary education institutions in the process of carrying out academic and educational activities.

According to this regulatory position, such subsidies are a means of implementing educational goals in the general secondary education system and achieving the purpose of the curriculum. Thus, the use of additional subsidies as a component of the administrative and legislative regulation of the general secondary education system is strategic, as it is based on the principle of supporting the sustainable development of the education sector.

In the future, I propose to focus on reviewing by-laws, an element of regulatory and legal administration in general secondary education.

The latter include Resolutions of the Cabinet of Ministers of Ukraine and Orders of the Ministry of Education and Science of Ukraine that regulate the organizational aspects of the educational process in this area, as well as licensing conditions for educational institutions that determine the procedure and algorithm for accreditation of the latter. Below are examples of relevant by-laws that define the specifics of the administration of general secondary education in Ukraine by authorized institutions.

In my opinion, the Resolution of the Cabinet of Ministers of Ukraine No. 898 of September 30, 2020, "On Some Issues of State Standards of Complete General Secondary Education",²⁹ can serve as an example of a basic by-law in the field of administration of general secondary education. This document, in particular, defines a list of mandatory conditions for the student's learning outcomes, forms the goal of complete general secondary education, and specifies a list of possible ways, means, and mechanisms for implementing the above goal by general secondary education institutions in Ukraine.

In particular, clauses 6–7 of the CMU (Cabinet of Ministers of Ukraine) Resolution,²⁹ which detail the requirements for learning outcomes in general secondary education through a competence-based approach, are valuable and applicable in the above context. The national legislator, in particular, includes fluency in the state language by educators and students, communication skills, and the ability to process data (information) from various sources, depending on its type and purpose.

A separate competence requirement for providers and students of general secondary education in secondary schools, as stated in paragraphs 6–7 of this document, is the mandatory ability to use the state (Ukrainian) language not only at the level of official (academic) communication but also at the level of private communication to solve existing and potential life and professional situations.

I want to note the systemic role of the legislator's combination of the approaches mentioned above to understanding learning outcomes as an element of regulatory and legal administration in the educational sphere through the Resolution. The latter allows us

to emphasize the connection between the educational process and the direct skills of the educational space's subjects (competences). This correlation has a multi-factorial purpose: it regulates students' and educational service providers' development of academic and social skills.

Accordingly, it is about primary education and the opportunity to study further if a person has already graduated from school and a higher education institution. Today, the issue of financial support for lifelong learning is quite complex, as it requires interaction between different providers and recipients of education. Such institutions may have different levels of accreditation, as well as material and technical facilities for teaching students and professional staff. Therefore, their funding should be provided from the city budget and institutions and organizations that plan to employ such graduates.

The next component of the governance of the sphere we have identified is the Resolutions of the Cabinet of Ministers of Ukraine. In particular, "On some issues of state standards",²⁹ which defines the role of the primary curriculum in ensuring that students acquire the necessary competencies. However, the document does not define the procedure for educational institutions if such a plan cannot be followed. In particular, if guided by such a plan, the teaching staff would have more opportunities to propose their ideas for the curriculum.

In addition, the competences defined in the document cannot be implemented sufficiently in educational institutions due to funding problems, a lack of material and technical resources, and a lack of pedagogical specialists.

In particular, according to clause 25 of the Resolution of the CMU,²⁹ an institution's plan should contain structural elements such as the approximate number of hours for disciplines and academic areas, adaptation and modification of the institution's activities, and improvement of the material base.

In this context, it is also advisable to note that the basic curriculum is integrated by the scientific and pedagogical staff of general secondary education institutions (an aspect of informatization and inclusion), which raises the general secondary education level through proper regulatory and legal administration.

Also, it is advisable to focus on some conflicts (inconsistencies) in implementing regulatory and legal administration in general secondary education through the Cabinet of Ministers Resolution. For example, paragraphs 6–7 of this legal act detail the requirements for the competences of general secondary education subjects. However, the latter are exclusively generalized, relate to final learning outcomes and do not relate to specific (sectoral) areas of knowledge.

In my personal opinion, it would be advisable to add the following regulatory connotation to paragraphs 6–7 of the Cabinet Resolution: "The definition of mandatory learning outcomes based on a competence-based approach should provide for the creation

of a mechanism to encourage the improvement of students' academic qualifications in specific disciplines of the educational program. This includes humanitarian, mathematical, technical skills and abilities necessary for a qualified and complete mastery of the relevant sciences".²⁹

I believe that a regulatory and legal approach to the administration of general secondary education will help improve the professional qualifications of students and educational service providers.

The problem that arises at the level of regulatory and legal administration of general secondary education, according to paragraph 25 of the Resolution,²⁹ is the lack of adaptation of theoretical elements of the adaptation of the primary curriculum (adaptation and modification activities, improvement of information and communication and material and technical support of educational equipment) to the practical realities of general secondary education and the relevant educational environment.

The existence of the standards specified in clause 25 of the Resolution at a static level does not allow for determining the precise field of application of the latter in the educational process.²⁹

Therefore, I propose to modify the provisions of clause 25 of the said legal act as follows: "The integration of the primary curriculum into the educational process of general secondary education should be based on the introduction of auxiliary tools (adaptation and modification activities, improvement of information and communication and material and technical support of educational equipment) in proportion to the requirements and needs of a particular educational environment. As a general rule, the methodology of adaptation and modification activities should be used to improve the effectiveness of the game-based learning format for children with special educational needs; the method of improving the communication and material and technical support of educational equipment is designed to facilitate the interaction of students and educational service providers with modern digital technologies.

The combination of the above measures should strategically improve the effectiveness of social and academic development in general secondary education.

From now on, in the context of reviewing the specific features of the regulatory and legal administration of general secondary education at the subordinate level, I consider it appropriate to focus on the Order of the Ministry of Education and Science of Ukraine No. 563 of 15.05.2023 "On approval of methodological recommendations on certain issues of education in general secondary education institutions under martial law in Ukraine".³⁰ This regulatory act defines some features of the educational process in general secondary education institutions in Ukraine. Also, it provides relevant recommendations to general secondary education students who are citizens of Ukraine and are forced to stay abroad.

In particular, from the point of view of the regulatory and legal administration of general secondary

education in Ukraine, clause 1 of the Order of the Ministry of Education and Science of Ukraine,³⁰ which gives priority to full-time education, provided that its implementation is safe for the life and health of educational service providers and students, seems necessary.

At the same time, in clauses 2 and 3 of the Order mentioned above of the Ministry of Education and Science of Ukraine, the national legislator grants general secondary education students who are citizens of Ukraine the discretionary right to obtain the appropriate level of education both in Ukraine and abroad (provided that the child has left his or her place of residence in Ukraine due to the full-scale military aggression of the Russian Federation). It is also stressed that education abroad is subject to legal regulation exclusively by the host country and is entirely under the latter's administrative jurisdiction.

I also want to draw attention to the fact that paragraphs 17–19 of the Order mentioned above³⁰ emphasize some procedural elements (components) of the organizational conduct of educational activities under martial law.

We can compare the basic parameters of regulation and management of school education in Ukraine with practices in Poland, Lithuania, and Estonia, focusing on ICT (information and computer technologies) provision, inclusion, and school autonomy. In terms of digitalization, Estonia systematically implements a "1 student – 1 device" approach as a target level of access and integrates AI on a large scale in secondary schools (the AI (artificial intelligence) Leap initiative with personal AI accounts and teacher training). When it comes to digitalization, Estonia is systematically implementing a "1 student – 1 device" approach as a target level of access and is integrating artificial intelligence into secondary schools on a large scale (the AI Leap initiative with personal AI accounts and teacher training). We can set a realistic benchmark for Ukraine, where a 1:1 device ratio will be achieved in grades 10–11 and no worse than 1:2 in grades 5–9, with mandatory traffic filtering infrastructure and restrictions on non-functional use of devices in the classroom. These principles are consistent with the OECD's conclusions on the need for "managed" digitization and control over student distraction, as well as with UNESCO's framework recommendations on ICT policy in education.

In terms of inclusion, it is advisable to focus on the EU (European Union) countries' approach to maximum "mainstreaming" and the goal of having at least 90–95% of students with SEN (special educational needs) enrolled in general secondary education institutions with the necessary support services (student/teacher assistant, speech therapy, and psychological and pedagogical services). Data from the European Agency for Special Needs Education show that Poland and Lithuania are steadily moving towards increasing the coverage of inclusive practices in mainstream education. At the same time, Lithuania still has a segment of special schools for children with high needs, which indicates the importance of combining inclusion with

targeted specialized support. For Ukraine, we propose the following operational indicators: the proportion of students with SEN in mainstream education, the average waiting time for corrective services, and the ratio of students with SEN to support specialists (target $\leq 12:1$ in a basic school).

The Estonian education system provides for the implementation of the principle of "money follows the child." This refers to a mechanism whereby, if a student wishes to attend a school outside their municipality, the subsidy funds (€87 per student per month) are redirected.

In Ukraine, actual budget expenditures on education per student per year in public secondary schools decreased by 10.06% in 2023 compared to pre-war 2021, due to the war, changes in the organizational forms of education, turnover of students and staff, and the need to allocate budget funds to create safe conditions in educational institutions.³¹

With regard to school autonomy, OECD (Organization for Economic Cooperation and Development) / PISA (Programme for International Student Assessment) monitoring results confirm better educational outcomes where institutions have greater authority

Table 1 | Gaps, evidence, and proposed solutions in the regulation and quality assessment of educational activities under martial law

Legal Act/Regulation	Identified Gaps Or Conflicts (Based On The Criteria: Coherence, Effectiveness, Equity, Feasibility, Implementation Risks)	Alternative Solution / Proposed Changes	Benefits, Risks, Consequences Of Implementation	Monitoring Indicators (Operational Indicators)	Responsible Authorities	Budgetary Implications And Estimated Timeframe For Implementation
Constitution of Ukraine (Article 53) ³²	There is no detailing of the procedural mechanism for the realization of the right to education under martial law; the wording is too general.	Develop a special bylaw on the realization of the right to education during martial law, taking into account distance and mixed formats.	Ensure continuity of the educational process; risks - excessive centralization of decisions.	Level of education coverage of children from the combat zone; share of schools with distance learning.	Verkhovna Rada, CMU, MES (Ministry of Education and Science)	No additional costs; adoption - 2025.
The Law of Ukraine "On Education" ²⁶	Insufficient consistency of terminology on digitalization and inclusion; unclear mechanisms of autonomy of institutions.	To supplement Articles 6, 22 and 59 with provisions on the autonomy of institutions in the allocation of funding and the use of digital tools.	Increase management efficiency, reduce bureaucracy; risk - uneven digital resources between communities.	The number of autonomous schools; the pace of ICT implementation in education.	MES, local councils	+2% to the education subvention; 2025–2026.
Law of Ukraine "On Complete General Secondary Education" ²⁷	Lack of clear regulations on distance learning and educational institutions evacuated abroad.	Clarify Section IV of the Law by adding articles on distance schools and educational centers for displaced persons.	Contributes to preserving access to education; risk - difficulty in harmonizing with foreign educational systems.	Share of students covered by distance education; quality of online content.	MES, MFA (Ministry of Finance), communities	Requires UAH 150 million for IT infrastructure; 2025–2027.
Budget Code of Ukraine ²⁸	Unclear areas of funding for information and communication tools and support for inclusion; uneven subventions.	Specify development expenditures for computerization, psychological and pedagogical support, and teacher training.	Transparency in the use of funds; risk of overloading local budgets.	Subvention efficiency ratio (UAH per pupil); pace of equipment renewal.	Ministry of Finance, Ministry of Education and Science, State Treasury	+UAH 1.5 billion annually; 2025–2028.
CMU Resolution No. 898 of 30.09.2020 "On some issues of state standards" ²⁹	Generalization of the competency-based approach; lack of mechanisms for monitoring learning outcomes by sector.	Add provisions on sectoral competency standards and their annual update based on monitoring the quality of education.	High adaptability of standards; risk - frequent changes in programs.	Index of compliance of learning outcomes with standards; frequency of program updates.	CMU, Ministry of Education and Science	Minimum costs (administrative); 2025.
Resolution of the Cabinet of Ministers of Ukraine No. 290 dated March 13, 2025 ³³	Practical mechanisms for increasing targeted subsidies have not been specified, and potential opportunities to encourage local governments to provide more funding for the education sector have been missed.	Introduce a mechanism to incentivize local administrators to expand budgeting for educational projects	Improving the effectiveness of reforming approaches to financing education during wartime	Subvention efficiency coefficient (UAH per student); pace of integration of innovative projects	Local self-government bodies, local government bodies	2025
Order of the Ministry of Education and Science No. 563 of 15.05.2023 (military guidelines) ³⁰	There are no standardized algorithms for assessing the quality of online learning and the safety of the educational process.	Develop an appendix to the order with a methodology for assessing online quality and safety (psychological, technical, and communication aspects).	Improving the security of the educational environment; risk - lack of staff for monitoring.	Level of student satisfaction; number of certified online teachers.	MON, IMZO (Institute for the Modernization of Educational Content)	25 million UAH; 2025.

Source: Summarized by the author

in academic and budgetary decisions. For Ukraine, we see this as at least 50% of decisions on non-salary expenditures and 30% of educational and methodological decisions being made at the institutional level (with transparent local regulations and KPIs), as well as annually updating school digital plans (edtech plans) following the example of countries that are leaders in digital transformation.

The integration of these guidelines into national policy should be based on UNESCO/OECD recommendations:

- 1) policy-by-design for ICT (clear standards for devices, connectivity, and cybersecurity; goal – 100% of classrooms with stable internet ≥ 100 Mbit/s in schools with more than 500 students);
- 2) evidence-based inclusion (regular audits of inclusive services and needs-based funding);
- 3) competence-first autonomy (professional standards for teachers' digital competencies and ≥ 24 hours/year of mandatory digital professional development).

The identified gaps/conflicts, evidence, and proposed solutions are summarized in Table 1.

Suggestions for Optimization

At the present stage, the quality of education is based on the results of an institutional review, which is conducted once every 10 years. This indicates existing problems in the education system, as the quality of educational services needs to be regulated systematically.

An example of problems with school funding is shown in Figure 1.

The data is based on official figures from the State Statistics Service of Ukraine³⁴ using nominal funding volumes for general secondary education institutions (in billion UAH). The actual values have not been adjusted for inflation, which causes a certain bias when interpreting the dynamics during the war period. The

sample coverage included state and municipal schools, excluding the private sector.

Logistics of distance learning. In 2023, one of the communities in the Kyiv region introduced a system of "learning through energy points," which ensured stable access to online lessons during power outages. The proposed amendments to Article 71 of the Budget Code,²⁸ – with the allocation of separate ICT expenditures – will allow for the scaling up of such initiatives, ensuring transparent financing of digital infrastructure. Funding for inclusive resource centers (IRCs). In 2024, the IRC in the Cherkasy region received a subsidy under Article 103–3, but the funds were delayed due to inconsistencies between the local and state budgets. Clarifying the subsidy mechanism and setting clear funding deadlines will contribute to the stable operation of such centers.

A comparative analysis of current and proposed legislative formulations reveals a transformation of the regulatory model from declarative-normative to results-oriented in the field of general secondary education. In particular, the current version of Article 71(3) of the Budget Code of Ukraine operates with a general provision on the financial support for the development of the material and technical base of educational institutions, without specifying the vectors of budget resource use. The proposed version specifies the target orientation of expenditures through the integration of basic educational provision with information and communication technologies, adaptive and modification interventions, which corresponds to the principles of targeting and efficiency enshrined in Articles 57 of the Constitution of Ukraine.³²

The hierarchical consistency of the updated norm is ensured through compliance with the basic provisions of the Law "On Education" (Articles 4, 22, 59),²⁶ and the absence of contradictions with subordinate normative acts. In the event of regulatory conflicts with

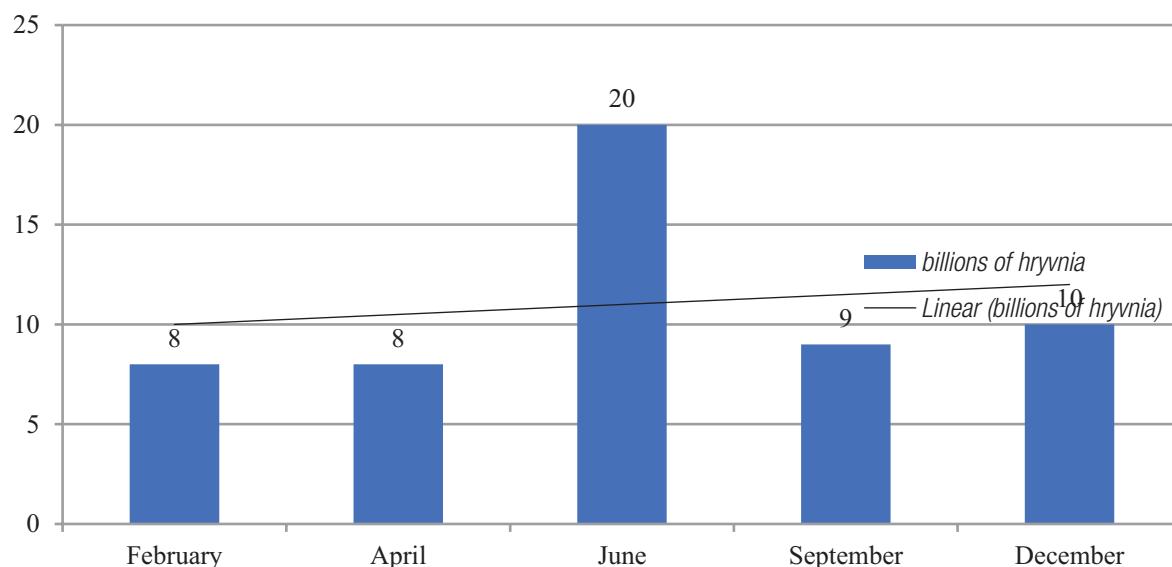


Fig 1 | Funding for Ukrainian general education schools from February 2022 to December 2022 (in billions of hryvnia)

Source: State Statistics Service of Ukraine³⁴

Note: Covered by the state/municipal budget

Resolution No. 898 of the Cabinet of Ministers,²⁹ or Order No. 563 of the Ministry of Education and Science,³⁰ the principle of the primacy of law applies, according to which codified norms have higher legal force, and subordinate regulation is subject to adjustment through the institution of delegated rule-making.

The administrative implementation of the modifications requires the formation of an interdepartmental coordination structure under the Ministry of Education and Science and the Ministry of Finance, responsible for harmonizing the regulatory environment and financial monitoring. A two-stage temporal implementation model is proposed:

- Initial phase (2025–2026) through experimental testing in five pilot regions (projected financial volume of UAH 800 million), development of methodological instructions and digital strategies for educational institutions.
- Intermediate phase (2027–2028) – territorial extrapolation to the national level, incorporation of indicators into the Unified Educational Analytical Platform, and transition to program-targeted budget planning.

Fiscal implications include additional funding of UAH 1.5–2 billion annually for the modernization of ICT infrastructure, professional development of teaching staff, and financing of inclusive services. Risk analysis identifies a potential threat of budget deficits at the subnational level, which necessitates a mechanism for state co-financing and adaptive redistribution of subsidies. The implementation of these transformations will ensure systemic coherence of the legal framework, fiscal stability, and improvement of the quality parameters of educational services in the context of European integration standards.

The problems of financing education under martial law relate to the reduction of budget revenues, which affects the education subvention, local budgets and other sources of funding. Reduced funding may have a negative impact on the quality of education, as schools may not be able to provide adequate learning environments, purchase modern equipment, or conduct additional training activities. Also, the funding shortfall may be uneven across regions, exacerbating educational inequalities between students from different regions. The proposed amendments will help mitigate these problems by strengthening state support and streamlining the government's funding of educational institutions, attracting international assistance, and integrating special programs to support educational institutions in times of war.

Discussion

Thus, the issue of regulatory and legal regulation of the administration of general secondary education is controversial. On the one hand, the existing regulations define the main aspects of educational institution management, particularly the solution of financial, economic, and business issues. This allows us to discuss the legal basis for administering primary and secondary education.

On the other hand, this issue is not sufficiently represented in existing regulations. Thus, little attention is paid to the inclusive educational environment, which differs from the standard one. At the same time, such institutions should be administered according to separate regulations rather than according to standard programs.

It should also be noted that modern education should be based on digital transformation, while regulations pay only minor attention to computer technologies in schools. This suggests that the domestic legal framework is outdated compared to foreign ones.

It is necessary to improve the regulatory framework for this issue. In our opinion, this can be done by adopting a law or legislative act that will regulate the organization of distance schools, which, in particular, operate in this format because they were previously located in the occupied territory. For such institutions, funding and the overall organization of the educational process are complex issues, as they previously had a different organizational form.

In addition, it would be advisable to expand the funding sources for general secondary schools. Since funding is allowed not only from municipal budgets, it would be good to pay more attention to funding organizations and institutions that provide lifelong learning. Defining this aspect in legislation would expand the range of educational subjects and allow educational institutions to have additional resources to carry out their activities.

It is also possible to propose that the Cabinet of Ministers and the Ministry of Education and Science of Ukraine should allow educational institutions, including specialized and inclusive spaces, to determine their own areas of expenditure. This will positively impact the material and technical support of institutions, their functionality, and computerization in general.

There is a need to integrate the practices of OECD countries on how technology can help to engage learners and employers, train learners in simulated work environments with personalized support, assess learning outcomes in innovative ways and align educational goals with labor market needs, and effectively manage information sharing and administrative tasks. Also successful are examples of countries that take a strategic approach to the use of technology in education and promote private sector investment and multi-stakeholder partnerships to align the use of technology with the needs of students and the labor market, support teachers in the effective use of digital tools, and ensure the ethical, responsible and secure use of technology and data in the process.

In particular, Poland's innovative experience in general secondary education demonstrates systemic modernization processes that cover the content and structure of the education system as a whole. One of the main results of the reform was the introduction of the idea of integrated and block learning. The former adapts the process of education to the needs and capabilities of children's development, and prevents stresses that disrupt their harmonious development. Block

learning helps to eliminate the constraints created by criteria and exams that limit subjectivity in student assessment, paving the way for an objective assessment of teachers' work.

Within the framework of the Bologna Process, Latvia (as well as Lithuania and Estonia) has implemented a three-level education system (bachelor's - master's - doctoral), the terms of which are defined in the Law on Higher Education, which provides for the harmonization of bachelor's and master's programs with the State Standard of Academic Education. In the Constitution of Lithuania, three articles (Articles 40–42) directly regulate certain educational issues, in particular, education of persons under the age of 16 is compulsory. Education in state (self-governing) general education, vocational schools and higher education institutions is free of charge.

Based on the analyzed information, it can be argued that today's legal constitutional framework should not regulate the educational sphere in too much detail, nor should it contain certain mechanisms – this should be the prerogative of special educational legislation. The Constitution should fulfill the main tasks of outlining the vectors of functioning of the education system and enable education to be dynamic and respond to the demands that appear in the world almost every day.

The proposed changes determine systemic political implications for the construction of an effective model of educational management in the context of martial law and Ukraine's European integration commitments. For legislative bodies, the priority vectors of activity are determined as follows: a) modernization of the Budget Code with explicit separation of ICT expenditures for education and subsidies for inclusive services; b) institutionalization of the "educational digital readiness" standard as a state standard; c) introduction of an annual parliamentary report on the quality parameters of educational services and the effective use of budget resources.

For administrative structures in the field of education, the priority tasks are:

- formation of internal systems for monitoring the effectiveness of financial flows;
- increasing the level of fiscal autonomy of educational institutions, implementing public reporting by schools on indicators of digital transformation and inclusiveness.

This approach will contribute to consolidating public trust in state education management, ensuring the transparency of budgetary mechanisms, and the gradual convergence of Ukraine with the education policies of OECD countries. It should be noted that the proposed optimization approaches are based on recommendations from authoritative industry organizations: UNESCO, OECD.^{35–39}

It should be emphasized that, like any other investment, spending on education involves a certain amount of risk. In times of war, it is the state that should determine the key directions for the development of the education system, regardless of the availability of

private sources of funding. At the same time, educational institutions should have a certain degree of autonomy in the distribution of funds received from private sources. Also, when stock market risk increases, educational institutions tend to abandon alternative financial instruments and prefer fixed-income assets. It is important to take into account corruption risks, which requires improvement using the experience of developed countries.

Administrative risks in education funding include: insufficient or inappropriate use of funds, budget opacity, lack of effective control, and dependence on budget funds and political decisions. Risks arise at the level of the management of educational institutions and governing bodies responsible for financial and economic activities, as well as at the state level through mechanisms of state supervision and distribution of budget resources. Legal risks of education financing are associated with non-compliance with legislation, which can lead to fines, lawsuits, and other sanctions. At the same time, fiscal risks include the possibility of negative consequences for the state budget (deviations from planned revenues, expenditures, deficits, and debt) caused by problems in the education financing system.

Conclusion

The study has revealed that the regulatory regulations of secondary general education institutions need to be improved. This can be explained by the current challenges, as problems with funding and changes in the activities of many educational institutions lead to the fact that it is not always possible to carry out effective administration of educational institutions. At the same time, the findings reflect the following.

Firstly, we can talk about the division of normative acts of management of educational institutions, namely the basic ones, into constitutional, sectoral, and regulatory ones on the receipt of funds and bylaws. We traditionally refer to the Constitution of Ukraine as constitutional. This document stipulates that everyone has the right to education, so educational institutions cannot restrict access to educational services.

Sectoral regulations are the Laws of Ukraine. They relate to the main issues of education, the functioning of basic education institutions, the regulation of control over the quality of educational services, and the determination of the system and structure of the basic education system. They describe the administration in more detail, which allows us to discuss the focus of these acts in the operation of educational institutions.

The regulatory framework for the receipt of funds is distinguished by the fact that it relates specifically to the financing of basic secondary education. The main one is the Budget Code of Ukraine. It clearly defines the sources of funding for educational institutions, the procedure for distributing funds between institutions, and the specifics of expenditures of educational institutions. At the same time, they do not fully address the financial activities of educational institutions currently operating in a distance format.

Bylaws include Resolutions of the Cabinet of Ministers of Ukraine and Orders of the Ministry of Education and Science of Ukraine. These acts primarily define the fundamental aspects of regulating the educational process' organization and the institutions' functioning. Such acts are mostly temporary in nature, as they define the activities of institutions for a certain period.

Secondly, all together, these normative acts constitute a system that both defines the functioning of general secondary education institutions and complements other areas, as they define documents on the administration of educational institutions, administration in general, and financing of educational institutions. However, we cannot say that the regulatory framework is focused only on these acts, as there are more, but we have focused on the main ones. In addition, constitutional acts define only the main aspects of the functioning of such institutions but do not fully regulate the administration issues as defined in other acts.

Therefore, this study has identified strengths and weaknesses in the regulatory framework for educational institutions. Our recommendations can improve the regulation of this sector.

Limitations

The limitations of the study are related to the difficulties of experimentally verifying theoretical conclusions, as well as to the inconsistency of the research and potential regional bias.

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