

FINANCIAL ARCHITECTURE OF THE ECtHR DECISION EXECUTION SYSTEM: BRITISH EXPERIENCE FOR UKRAINE

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Abstract. The *subject* of the study is the financial architecture of executing judgments of the European Court of Human Rights (ECtHR) as a component of the rule-of-law system and fiscal governance. The paper examines how budget planning, payment procedures, institutional responsibility, and the financing of general measures interact in ensuring timely payment of just satisfaction and effective prevention of repetitive violations. Special attention is paid to the comparative value of the United Kingdom's execution model for Ukraine, given Ukraine's centralised payment track, treasury constraints, and wartime fiscal pressure. *Methodology.* The research is based on a combination of comparative-legal, systemic, and institutional approaches. It integrates analysis of Article 46 of the European Convention on Human Rights and the Committee of Ministers' supervision framework with an assessment of the UK's domestic execution and accountability arrangements (government reporting, parliamentary scrutiny, and public finance management rules) and Ukraine's statutory execution model and budget-program architecture. This methodological design enables the identification of institutional and financial "break points" that affect payment timeliness and the capacity of general measures execution. The *aim* of the work is to substantiate the concept of financial architecture for the execution of ECtHR judgments and to define realistic directions for improving the Ukrainian model based on the UK experience, taking into account Ukraine's budget system, treasury procedures, and institutional capacity. The *results* of the study show that execution of ECtHR judgments should be treated not only as a legal obligation but also as a fiscal-management cycle that links (1) predictable budgeting and forecasting, (2) operational payment capacity, (3) accountability and reporting, and (4) stable financing of general measures as the main tool for reducing repetitiveness. The UK model tends toward departmental ownership of execution combined with central coordination and parliamentary scrutiny, which strengthens incentives to internalise the cost of non-compliance and to embed general measures into sectoral spending programs. By contrast, Ukraine's centralised payment mechanism ensures solvency but weakens the linkage between the violating authority and fiscal consequences, while general measures are often fragmented across sector budgets without a unified planning-and-financing track. The paper proposes a prevention-capable reform package for Ukraine based on a mixed architecture: a consolidated budget framework for payments (program or fund) complemented by mandatory co-financing rules for general measures within the budgets of responsible authorities; a treasury timeline standard (SLA) for payments; regular parliamentary reporting and performance audit; a digital execution register aligned with the supervision cycle; and KPI-based management focused on payment timeliness, closure rates, repetitiveness dynamics, and the measurable cost of non-compliance. *Conclusion.* A sustainable execution system requires shifting from a predominantly payment-centred approach toward an integrated financial architecture that finances prevention through general measures and aligns money, responsibility, and supervision in one accountable cycle. For Ukraine, the most feasible path is not copying UK institutional forms but reproducing their functional logic:

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guaranteed payment capacity combined with budget-backed responsibility for structural remedies, strengthened oversight, and performance-oriented transparency that reduces repetitive violations and long-term fiscal risk.

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1. Introduction

The execution of the decisions of the European Court of Human Rights is the final and at the same time defining stage of the international mechanism for the protection of human rights, at which judicial conclusions are transformed into specific obligations of the state to pay just satisfaction, restore violated rights and execute general measures aimed at eliminating the causes of violations. In this context, the execution of ECtHR decisions is a practical criterion for the effectiveness of the rule of law, the quality of Public Administration and the ability of the state to provide legal certainty and effective remedies. For Ukraine, this issue is of increased relevance, given the need to strengthen the rule of law, increase confidence in government institutions and simultaneously function in conditions of significant budget constraints.

The content specificity of the execution of ECtHR decisions is that it is not only a legal process, but also a financial and managerial activity of the state. Any execution involves budget expenditures that cover both direct payments under court decisions and the cost of executing general measures. The latter include regulatory changes, reorganisation decisions, improvements in Administrative Procedures, Development of institutional capacity and information infrastructure, training of personnel and strengthening of control mechanisms. In the absence of systematic budgeting and proper financial administration, execution risks become fragmented, which is manifested in delays in payments, uneven financing of general activities, reduced predictability and accumulation of unfulfilled obligations.

Special attention should be paid to the problem of repeated violations, which is an indicator of the insufficiency of general measures and structural failure to eliminate the root causes of violations. Repeatability generates sustainable fiscal consequences: it increases the number of applications against the state, expands the number of payments, increases administrative costs, and generates response costs instead of investing in prevention. As a result, the state may find itself in a mode of continuous financing of the consequences of violations, which reduces the overall effectiveness of legal protection and worsens execution rates under

the supervision of the Committee of Ministers of the Council of Europe.

For Ukraine, the key challenge is that the regulatory and organisational framework for the execution of ECtHR decisions is mostly formed, but the financial infrastructure for execution remains insufficiently integrated. In practice, this is manifested in uncertainty or dispersion of Budget Responsibility, difficulty identifying sources of funding, insufficient forecasting of expenditures, procedural dependence on the budget cycle and limited effectiveness of monitoring the execution of general measures. Consequently, there is a need to conceptualise a holistic financial execution architecture that ensures consistency in budgeting, payments, accountability, and preventive tools to reduce repeatability.

In view of this, it is appropriate to refer to the British experience, which is of practical interest due to the combination of legal mechanisms for ensuring human rights standards with budget and management procedures, developed models of accountability and parliamentary control. Important for the analysis are approaches to the distribution of financial responsibility between authorities, the organisation of channels for financing payments and general activities, as well as reporting and oversight mechanisms that form the institutional discipline of execution. The study of these elements allows us to determine which solutions can be adapted in Ukraine, taking into account the national budget system, Treasury procedures and institutional capacity.

The purpose is to substantiate the concept of financial architecture for the execution of ECtHR decisions and determine the directions for improving the Ukrainian model based on the analysis of British experience. The scientific novelty consists in considering the execution of ECtHR decisions as a single system that combines budgeting and forecasting of expenditures, organisation of payments, institutional control and accountability, as well as financial and managerial tools to prevent repeated violations by ensuring the effectiveness of general measures. This approach forms the basis for practical recommendations to improve the effectiveness of the execution of ECtHR decisions in Ukraine and reduce long-term budget and legal risks.

2. Regulatory and Institutional Framework for the Execution of ECtHR Decisions in the UK

The normative basis of the United Kingdom's international obligation to execute judgments of the European Court of Human Rights (ECtHR) is Article 46 of the Convention, which establishes the duty of the respondent State to abide by the final judgments of the Court and provides for supervision of execution by the Committee of Ministers of the Council of Europe (Council of Europe 1950; European Court of Human Rights 2025).

At the institutional level, governmental coordination of the execution of ECtHR judgments in the United Kingdom is organised through the combination of internal and external governance tracks. The internal track relates to the design and execution of measures within public policy and legislative change, whereas the external track covers interaction with the institutions of the Council of Europe, primarily within the Committee of Ministers' supervision procedure. The governmental approach to systematising execution is reflected, *inter alia*, in the annual reports *Responding to human rights judgments*, prepared by the Ministry of Justice and submitted for parliamentary scrutiny; these reports contain information on progress in executing the ECtHR judgments and on the Government's response to declarations of incompatibility issued by domestic courts (Ministry of Justice 2022; Ministry of Justice 2024).

An important element of governmental organisation is the allocation of roles between departments. In United Kingdom practice, coordination is delineated as a sphere of responsibility, on the one hand, of the Ministry of Justice in relation to domestic execution and human-rights policy, and on the other hand, of the foreign affairs department, which ensures the international track and is institutionally linked to the State's representation in Strasbourg, including participation in execution procedures at the level of the Council of Europe (Ministry of Justice 2011).

The practical significance of governmental coordination lies in the capacity to:

- determine the responsible ministry or authority for the execution of individual and general measures in a given case;
- ensure the preparation and updating of materials for international supervision;
- integrate execution requirements into ongoing regulatory and budgetary cycles, in particular through legislative initiatives or changes in administrative practice (Ministry of Justice 2022; Ministry of Justice 2024).

The parliamentary dimension of the execution of ECtHR judgments in the United Kingdom is ensured primarily through the work of the Joint Committee on Human Rights (JCHR), which exercises

specialised scrutiny of the compatibility of public policy and legislation with human-rights standards and, in particular, reviews the execution of ECtHR judgments and the Government's responses to the related legal obligations (UK Parliament JCHR 2015; UK Parliament JCHR 2010).

The mechanism of parliamentary scrutiny is institutional and procedural in nature: governmental reporting (primarily via the annual reports of the Ministry of Justice) forms the evidentiary and informational basis for assessing progress; the Committee conducts hearings, collects evidence, and formulates recommendations regarding the speed and completeness of execution, as well as the need for legislative amendments. JCHR materials emphasise that non-execution or delays in execution have consequences not only for individual applicants, but also for institutional trust and the international reputation of the legal order (UK Parliament JCHR 2015).

In addition, the parliamentary component is functionally important for the execution of general measures, since a significant part of the execution in ECtHR cases requires legislative change or adjustment of the regulatory framework. In this sense, parliamentary scrutiny and legislative activity create a linkage between the international obligation and the domestic legal order, ensuring a systemic response to structural problems (UK Parliament JCHR 2015; Ministry of Justice 2024).

The domestic legal framework that significantly affects the execution of ECtHR judgments is shaped by the Human Rights Act 1998 (HRA). It does not replace the international execution mechanism, but provides normative tools for aligning domestic law with the Convention standards and for reducing the risk of repetitive violations through domestic remedies (UK Parliament 1998).

Key elements of the judicial mechanism in the context of interaction with ECtHR case-law include:

- the duty of courts to take into account relevant ECtHR jurisprudence when determining questions relating to Convention rights (section 2 HRA) (UK Parliament 1998);
- the duty to interpret legislation, so far as it is possible to do so, in a way that is compatible with Convention rights (section 3 HRA) (UK Parliament 1998);
- the possibility of issuing a declaration of incompatibility in respect of primary legislation (section 4 HRA), which does not invalidate an Act of Parliament but creates a political-legal basis for its reconsideration (UK Parliament 1998);
- the possibility for the Government to use a remedial order as an instrument for the prompt removal of incompatibility (section 10 HRA) within the framework of the prescribed parliamentary control procedure (UK Parliament 1998).

Courts and the administration thus act not only as subjects of domestic adjudication, but also as elements of the institutional environment that form preconditions for executing ECtHR judgments. Judicial practice influences the pace and content of execution: first, through the development of domestic standards of compatibility with the Convention; second, through the establishment of domestic remedies that reduce the need to apply to the ECtHR and the scale of potential repetitive violations. At the same time, the administrative sector ensures the practical execution of general measures, since changes in policy, practices, and procedures are typically carried out at the level of ministries and subordinate bodies (Ministry of Justice 2024; Ministry of Justice 2022).

The international track of execution is defined by the fact that, once a judgment becomes final, supervision of its execution is conducted by the Committee of Ministers of the Council of Europe pursuant to Article 46 of the Convention (Council of Europe 1950; European Court of Human Rights 2025).

The practical model of supervision is executed through the submission by the State of execution documents, primarily an action plan and an action report. The action plan sets out the measures already taken or planned to execute the judgment and includes indicative timelines; the action report records the measures taken and serves as a basis for the Committee of Ministers to close its examination of the case where execution is considered sufficient (Council of Europe 2019; Council of Europe 2016).

The supervision cycle includes, procedurally:

- submission by the State of an action plan (or, at a later stage, an action report) and communications on progress;
- consideration of the materials at specialised human-rights meetings of the Committee of Ministers and adoption of decisions regarding the need for additional measures or clarifications;
- where grounds exist, adoption of an interim resolution as an instrument of enhanced influence or formal recording of execution problems;
- closure of supervision by adoption of a final resolution after confirmation of the execution of individual and general measures (Council of Europe 2016; Council of Europe 2025).

The informational basis for transparency of supervision is the HUDOC-EXEC database, which aggregates execution statuses, action plans and action reports, communications, and the Committee of Ministers' decisions concerning execution (Council of Europe 2025).

At the institutional level, the United Kingdom's interaction with the Committee of Ministers takes place through its diplomatic representation to the Council of Europe and officials participating in specialised meetings on execution, which ensures consistency

between international communication and domestic execution (UK Government 2025).

3. Financial Architecture UK: How Money Works in the Execution of ECHR Decisions

In the British model of execution of ECtHR decisions, the financial component is considered as a component of overall execution, along with individual and general measures. Government practice assumes that execution includes at least three interrelated blocks: the payment of satisfaction, the adoption of other individual measures, and the execution of general measures to prevent repeated violations (Ministry of Justice 2023). At the institutional level, the key principle is the distribution of managerial and, accordingly, financial responsibility: the leading responsibility for execution is assigned to the relevant ministry or department, depending on the subject matter of the case, while the Ministry of Justice coordinates the process and supports the preparation of materials for supervision by the Committee of Ministers (Ministry of Justice 2023).

This design actually tends towards a decentralised model of satisfaction financing, in which payments and related costs are logically integrated into departmental estimates and budget lines of responsible authorities within the overall public spending control system (HM Treasury 2025b). From a managerial point of view, this model increases the internal responsibility of the Department for the consequences of the violation, but at the same time requires mechanisms for equalising budget fluctuations if the amounts of payments are significant or unpredictable, which leads to the Treasury-budget logic of planning and reserving.

The financing of payments under ECtHR decisions in the UK operates within a broader budget control architecture, which combines annual parliamentary authorisation of expenditures and treasury management tools to ensure regularity, relevance and efficiency of expenditures (HM Treasury 2025a; HM Treasury 2025b). In the context of unplanned or sensitive payments, it is important that the guidelines for the management of public funds explicitly distinguish between court-ordered payments and special payments: payments expressly ordered by the court are legally predetermined and are not classified as special payments, but in situations where the court actually directs the parties to a settlement and an element of discreteness arises, prior agreement of the negotiating mandate with the Treasury (HM Treasury 2025a) may be required. This creates a procedural safeguard against uncoordinated financial obligations and strengthens budget discipline in terms of decisions that can set a precedent.

The urgent factor in the execution of ECtHR decisions is of direct financial importance, since supervision of the payment of satisfaction includes verification of the fact of its payment and, if necessary, accrual of interest for delay (Council of Europe 2017; Council of Europe 2025a). The Committee of Ministers itself, in a supervisory procedure, assesses whether the payment obligation, including possible interest, has been fulfilled and keeps the matter on the agenda until proper payment information is received (Council of Europe 2017). Therefore, budget planning in terms of executing ECtHR decisions in the British model should take into account not only the amount of the main payment, but also the cost of delay as a form of financial losses from improper compliance (Council of Europe 2025a). In practical terms, this encourages the establishment of operational payment capacity, approval procedures and, if necessary, the use of reserve tools for managing unforeseen expenses, which are generally provided for by the central government budget control system (HM Treasury 2025b).

Unlike satisfaction, which is a relatively well-measured payment obligation, general measures cover a wide range of policies and reforms aimed at addressing the causes of violations and reducing the risk of recurring cases. The British government's approach classifies general measures as mandatory elements of execution along with payment of satisfaction and other individual measures (Ministry of Justice 2023). At the Council of Europe level, general measures are conceptualised as legislative and practical changes to prevent similar violations in the future, and the supervision procedure is based on the state submitting to the Committee of Ministers information on planned and implemented measures (Council of Europe 2025b; Council of Europe 2017).

The financial specificity of general measures in the UK is that they usually do not have a separate universal execution fund but are "sewn" into departmental spending programs of responsible bodies within the framework of a common system of budgeting and control of public spending. The logic of spending programs within the budget process allows you to include expenses for regulatory changes, administrative reforms, staff training, institutional strengthening or IT solutions in the relevant items of current or investment programs, with subsequent reflection in budget documents and reports (HM Treasury 2025b). From the point of view of the execution of ECtHR decisions, this means that general measures should be designed as program interventions with defined results, deadlines and responsible performers, consistent with the supervisory cycle of the Committee of Ministers and the requirements for Public Accountability (Council of Europe 2025b).

Financial safeguards against repeated violations in the British model are formed at the intersection of

international oversight and domestic fiscal responsibility. First, improper or late execution generates direct financial consequences in the form of late interest and the continuation of supervisory procedures for payment, which increases the total value of the case for the State (Council of Europe 2017; Council of Europe 2025a). Second, the persistence of the structural cause of the violation increases the risk of repeated statements and, consequently, the cumulative budget burden, which, in the British government's logic, is directly related to the need to execute general measures as a preventive tool (Ministry of Justice 2023).

Internal compliance incentives are supported by a common public funds management system: rules for good financial management, requirements for justifying non-standard payments, and decision-making mechanisms that can set a precedent, reduce the scope for financially irrational practices, and strengthen the focus on effective elimination of the causes of violations (HM Treasury 2025a). In addition, the central government's budget system is directly positioned to not only control expenditures but also create incentives for effective management at the department level, which is critical in terms of spending on general measures and preventing repetition (HM Treasury 2025b). As a result, the British financial architecture for executing ECtHR decisions works as a combination of: (a) decentralised allocation of costs to the responsible agency; (B) Treasury control of non-standard financial obligations; (C) international oversight, which "monetises" the delay through interest and procedural pressure, which together creates a disciplining effect and reduces the rationality of repeated violations.

4. Ukrainian Model of Execution of ECHR Decisions: Where Exactly the Financial Part "breaks down"

The normative core of the Ukrainian model is formed by the law of Ukraine on the execution of decisions and application of the practice of the ECHR, which defines decisions of the ECHR as binding and establishes a special procedure for their execution in cooperation with execution proceedings (Verkhovna Rada of Ukraine 2006).

The Coordination Centre in this system is connected with the representation body, which simultaneously ensures Ukraine's representation in the ECHR and coordination of the execution of court decisions; this status directly follows from the definitions of the law (Verkhovna Rada of Ukraine 2006).

Institutionally, the functions of the Government Commissioner for the ECHR and support of execution are detailed in the bylaw framework. The resolution of the Cabinet of Ministers of Ukraine on measures to implement the law on execution of judgments establishes that the government commissioner is an

official who, among other things, ensures that the Committee of Ministers of the Council of Europe is informed about the execution of decisions (Cabinet of Ministers of Ukraine 2006).

Financial responsibility in the current model is formally centralised: the law explicitly stipulates that the execution of a decision is carried out at the expense of the state budget of Ukraine (Verkhovna Rada of Ukraine 2006).

This construction ensures public solvency as a principle, but structurally weakens the link between the source of the violation and the financial consequences, which creates a deficit of internal incentives to prevent repeatability, since the budget burden is often perceived as external to the body whose activities caused the violation.

A separate feature of the system is the multi-link nature of the payment contour. The law provides that after the judgment becomes final, the representative body sends the recoverer to the bodies of the State Execution Service and sends documents for applying for execution of the decision in terms of payment (Verkhovna Rada of Ukraine 2006).

This model differs from a simple administrative payment and provides additional procedural steps that can turn into a source of delays under budget constraints.

The budget framework for the execution of decisions of the ECHR in Ukraine is manifested through the Annual Law on the state budget and the detailing of expenditures in appendices according to the program classification. The law on the state budget of Ukraine for 2025 provides for a program of 3601170 payments for the execution of decisions of foreign jurisdictional bodies adopted as a result of consideration of cases against Ukraine; the same block of expenses separately describes the functionality for ensuring Ukraine's representation in the ECHR and related international legal procedures (Verkhovna Rada of Ukraine 2024).

The problem of forecasting is systemic in nature. Payment flows depend on the number of cases, the stages of decisions acquiring final status, the parameters of satisfaction, the timing of the Committee of Ministers' supervision, and the need to adjust the overall measures. As a result, planning often becomes reactive, when the Budget Instrument serves the already formed execution debt, rather than managing it through projected reserves and risk management. The actual marker of this is the need for reallocations of expenditures for the 3601170 programs in the budget process (Cabinet of Ministers of Ukraine 2025).

The first bottleneck is related to the time lag between the occurrence of an international obligation and the actual payment, which goes through the procedures for applying for execution and the institutional links of the bodies of the State Execution Service (Verkhovna Rada of Ukraine 2006).

Combined with cash restrictions, this increases the risk of delinquency and increases the overall cost of non-fulfilment.

The second bottleneck is Architectural in nature: the payment of satisfaction and the execution of common measures are funded according to different logic. Satisfaction is concentrated in the payment program, while overall measures need to be incorporated into sector policies, regulatory changes, staff training, digitalisation, and institutional reforms. The lack of a single financial circuit that would combine both components of execution in one planning system creates a situation where compensation is paid without synchronised funding for the root cause of the violation, which reproduces repeatability as a budget risk.

The third bottleneck concerns performance management and transparency. The Committee of Ministers' international oversight and execution documents are publicly available through HODOC-EXEC, but in the national budget circuit, this is not automatically transformed into transparent accounting of execution costs and performance indicators correlated with the dynamics of recurrent violations (Council of Europe 2025).

Wartime conditions increase competition for budget resources and increase the price of unpredictable obligations. The law on the state budget for 2025 fixes a significant deficit and, accordingly, high sensitivity to expenditures that are difficult to predict and quickly carry out in cash mode (Verkhovna Rada of Ukraine 2024).

Under such conditions, the minimum manageability of the execution of ECtHR decisions should be based on three practical principles:

- separation of the payment contour of satisfaction from the contour of reforms, but with their mandatory coordination in one execution plan;
- forecasting execution risks and creating rapid financial response procedures within the budget cycle;
- managing repeatability as a financial risk through mandatory inclusion of common measures in departmental programs and accountability for results.

5. The UK–Ukraine Comparative Matrix and the Budget Reality Execution Model

The comparison of the British and Ukrainian models demonstrates different logics for identifying the financially responsible actor. In the United Kingdom, the execution of ECtHR judgments is organisationally oriented towards departmental responsibility: the lead department within whose sphere the problem arose ensures the execution of individual and general measures, while governmental coordination and systematisation of execution are supported through a central reporting track, in particular in the form of governmental reporting on the execution of human-

rights judgments (Ministry of Justice 2024). This model establishes a linkage between the source of the violation and its managerial and financial consequences, which can strengthen internal incentives to prevent repetitiveness.

The Ukrainian model, by contrast, is built on the principle of centralised budgetary financing of execution: legislation expressly provides that the execution of ECtHR judgments is carried out at the expense of the State Budget of Ukraine, and the payment track is initiated through a special procedure for bringing the judgment to execution (Verkhovna Rada of Ukraine 2006). This approach ensures the State's solvency as a systemic guarantee; however, it creates an institutional gap between the authority whose activity generated the violation and the budgetary burden of its consequences, which objectively weakens financial responsibility for the prevention of repetitive violations.

Budgetary instruments also differ. In the British model, the costs of execution, including the costs of general measures, are integrated into departmental programmes and the management cycles of responsible authorities, while the assessment of execution progress and responses to structural problems are reflected in reporting and accountability procedures (Ministry of Justice 2024). In Ukraine, the payment component of execution is concentrated within programme-based instruments of the State Budget, in particular through separate budget programmes that provide for payments to execute decisions of foreign jurisdictional bodies in cases against Ukraine (Verkhovna Rada of Ukraine 2024). As a result, just satisfaction has a distinct budgetary channel, whereas the financing of general measures is dispersed across sectoral budgets and is often not linked to the execution of specific judgments within a single planning-and-financing framework.

Differences also appear in the temporal logic of payments. For the execution of ECtHR judgments, timeliness is not merely an administrative parameter but an element of international supervision, since the Committee of Ministers monitors execution, including the payment of awarded sums, based on execution documents and regular communications from the State (Council of Europe 1950; Council of Europe 2019). In the Ukrainian model, an additional procedural link in the form of bringing the judgment to execution through execution mechanisms increases the risk of time lags, especially under cash constraints (Verkhovna Rada of Ukraine 2006). This increases the cost of managerial error: delay becomes not only a legal defect but also a factor of fiscal risk and reputational losses within the framework of international supervision.

As for control, in the United Kingdom, a key role is played by internal accountability and review of execution through government reports and parliamentary scrutiny, which reinforces the requirement to organise execution as a matter of state policy (Ministry of Justice 2024). In

Ukraine, international control is ensured through the Committee of Ministers' supervision procedure using standard instruments such as action plans and action reports, as well as the public recording of materials in HODOC-EXEC (Council of Europe 2019; Council of Europe 2025). At the same time, national financial accountability for the full execution cycle (payment plus general measures) often does not take the form of transparent performance-based accounting, which complicates assessing the efficiency of expenditures and managing repetitiveness as a budgetary risk.

The difference in mechanisms for preventing repetitiveness is critical. British logic is oriented towards embedding general measures into the programmes of responsible authorities and maintaining institutional discipline of execution through regular reporting and control (Ministry of Justice 2024). The Ukrainian model tends towards fragmentation: just satisfaction as a payment may be completed without synchronised financing of general measures in the relevant sector, which preserves the root cause of the violation and sustains a cycle of repetitive cases that again translate into budgetary payments (Verkhovna Rada of Ukraine 2006; Council of Europe 2019).

From the British experience, it is advisable to directly adopt the managerial logic of personalised responsibility: for each case, a lead implementer among public authorities should be designated, responsible not only for preparing information for the Committee of Ministers but also for real progress on individual and general measures reflected in the execution plan (Council of Europe 2019). The requirement of regular aggregated reporting on execution should likewise be transferred as an instrument of system discipline: reporting should reflect not only a list of actions but also the degree to which the causes of violations have been addressed and the risk of repetitiveness reduced.

The financial component of departmental responsibility should be transferred with adaptation. In the Ukrainian context, a complete refusal from a centralised payment track is unrealistic, since war, deficit, and competition for liquidity make a separate instrument necessary to ensure the State's solvency with respect to international obligations (Verkhovna Rada of Ukraine 2024). An adaptive approach is therefore a mixed model: just satisfaction is retained within a centralised budget track as a guaranteed payment mechanism, while general measures must become a mandatory part of departmental programmes in relevant sectors with clear performance indicators. In such a configuration, sectoral authorities receive not merely formal but budget-supported responsibility for eliminating the structural cause, while the coordinating body focuses on synchronising execution plans with budget decisions and with the Committee of Ministers' supervision cycle.

A model in which execution is fully absorbed into departmental budgets without a separate payment mechanism and without specialised procedures for forecasting execution risks cannot be directly transferred. Ukraine's budgetary architecture, especially under wartime conditions, requires an instrument of centralised liquidity management for international-law payments; otherwise, the risk of cash gaps transforms into chronic delays that multiply the financial and reputational cost of non-execution. Accordingly, a realistic implementation of the British approach in Ukraine consists not in copying form but in reproducing function: combining a guaranteed payment track with sector-budget-tied financing of general measures that reduce repetitiveness as a long-term budgetary risk.

A basic precondition for manageable execution is the consolidation of the payment track within a single budgetary instrument that ensures predictable financing of just satisfaction and other costs, without dispersing responsibility among multiple spending units (Verkhovna Rada of Ukraine 2006; Verkhovna Rada of Ukraine 2024).

In parallel, mandatory co-financing rules for general measures should be introduced: just satisfaction and payments remain within a centralised track, whereas general measures as an instrument for eliminating the causes of violations are financed within sectoral programmes of the responsible authorities. These rules should link the execution plan in a given case to the budget appropriations of the relevant authority, and the lack of financing for general measures should be treated as a risk of non-execution within the Committee of Ministers' supervision framework (Council of Europe 2019; Council of Europe 2016).

To reduce delays, a treasury standard for payment timelines should be established in the form of a service-level agreement (SLA), defining maximum time limits for each stage of the payment route, including document verification, preparation of the payment instruction, processing through the treasury, and confirmation of actual payment. This standard should be synchronised with the international logic of execution, in which payment of just satisfaction is an obligatory component of proper execution and information on completed payments must be suitable for submission to the Committee of Ministers (Council of Europe 1950; Council of Europe 2019).

An SLA does not replace budget planning, but it moves time parameters from the realm of discretion to the realm of obligation, increasing predictability for applicants and reducing financial losses associated with arrears and prolonged supervision.

The financial architecture of execution requires institutional accountability that goes beyond narrow administrative reporting. It is advisable to introduce an annual government report to parliament on the state of execution of ECtHR judgments, including a financial

section: the volume of payments, dynamics of timelines, the structure of general measures, and the status of cases under the Committee of Ministers' supervision (Council of Europe 2019; Ministry of Justice 2024).

A separate track should be a performance audit, i.e., an audit of the efficiency of expenditures on execution, assessing not only the legality of payments but also the effectiveness of general measures in reducing repetitive violations. Such an audit should be oriented towards measurable indicators and comparability over time, with mandatory public disclosure of key findings.

A digital national register of execution of ECtHR judgments should be created, combining three blocks of data: the payment status of just satisfaction, the list and status of execution of general measures, and the supervision status before the Committee of Ministers. This register should be technically compatible with the logic of international publicity, since a substantial body of execution data is already accumulated in HUDOC-EXEC, and the national system must ensure comparability and verifiability of the information the State submits for supervision (Council of Europe 2025; Council of Europe 2019).

Digital transparency is a financial instrument because it reduces transaction costs of data collection, narrows informational gaps between authorities, and increases the manageability of the execution portfolio.

To move execution into a results-based management mode, a KPI system should be pinned at the level of government policy and budgetary control. A minimum set of indicators should include: the average time for payment of just satisfaction from the date the judgment becomes final; the share of cases closed within the Committee of Ministers' supervision over a period; the dynamics of repetitive violations in key clusters; and the total cost of non-execution, which should account for default interest, administrative support costs, and the costs of repetitive cases. Aligning KPIs with execution plans in the form of action plans and action reports creates a unified accountability framework and enables comparison of progress over time (Council of Europe 2019; Council of Europe 2016).

Recourse mechanisms and liability should be applied with caution so as not to create a conflict between personal responsibility and the institutional capacity to execute judgments. A model is appropriate in which priority is given to the institutional responsibility of the authority through budgetary and managerial consequences, while recourse against officials is applied only where there are statutory grounds, due process, and standards of proof consistent with the principles of legal certainty and service liability (Verkhovna Rada of Ukraine 2006).

In this architecture, recourse performs a supplementary disciplinary function, whereas the main instrument for reducing repetitiveness should be guaranteed financing of general measures and the personalised

responsibility of authorities for eliminating the causes of violations.

The concept of a financial architecture for the execution of ECtHR judgments in Ukraine should be framed as a coherent package of interlinked measures aimed at manageability, timeliness, and accountability: first, it is advisable to consolidate the payment track within a single budget framework (a separate programme or a centralised fund) that ensures predictable financing of just satisfaction, while simultaneously introducing mandatory co-financing rules for general measures within the sectoral programmes of the responsible authorities, so that each case-specific execution plan is budget-backed and the absence of financing for general measures is treated as a non-execution risk within the Committee of Ministers' supervision (Verkhovna Rada of Ukraine 2006; Verkhovna Rada of Ukraine 2024; Council of Europe 2016; Council of Europe 2019); second, a Treasury standard for payment timelines should be established in the form of an SLA with maximum time limits for all stages of the payment route and a procedure for confirming payment, thereby moving time parameters from discretion to obligation and reducing losses from delays (Council of Europe 1950; Council of Europe 2019); third, accountability should be institutionalised through an annual government report to Parliament with the financial parameters of execution and through the introduction of a performance audit assessing the efficiency of expenditures and the effectiveness of general measures in reducing repetitive violations (Council of Europe 2019; Ministry of Justice 2024); fourth, digital transparency is required in the form of a national execution register that aggregates data on payments, general measures, and supervision status and is technically comparable with HUDOC-EXEC (Council of Europe 2019; Council of Europe 2025); fifth, management should be anchored in KPIs (average payment time, share of cases closed, dynamics of repetitive violations, and the cost of non-execution, including interest and transaction costs) aligned with action plans/action reports (Council of Europe 2016; Council of Europe 2019); and finally, recourse and personal liability should be applied cautiously and in a legally correct manner as a supplementary disciplinary tool, whereas the main reduction in repetitiveness should be secured through guaranteed financing of general measures and the personalised responsibility of authorities for eliminating the causes of violations (Verkhovna Rada of Ukraine 2006).

6. Conclusion

This article has argued that the execution of ECtHR judgments should be analysed not only as a legal duty, but also as a fiscal and administrative system that determines whether Convention compliance

is sustainable in practice. The central analytical lens proposed here is the concept of a financial architecture of execution, understood as an integrated set of mechanisms that connect budget planning, payment procedures, accountability, and the financing of general measures aimed at preventing repetitive violations. Within this approach, just satisfaction is treated as a necessary but insufficient component of compliance: without properly financed structural remedies, the State effectively pays for the consequences of violations while reproducing the causes that generate new applications, new supervision, and new budgetary liabilities.

The comparative analysis of the United Kingdom and Ukraine demonstrates that the core difference lies in the logic of financial responsibility. The British model tends towards departmental ownership of execution, supported by a central coordination and reporting track that reinforces institutional discipline and links implementation choices to sectoral programmes and political accountability. The Ukrainian model, by contrast, relies on centralised financing from the State Budget and a procedurally mediated payment route, which helps preserve state solvency as a general guarantee but weakens the connection between the source of the violation and its fiscal consequences, thereby reducing incentives for preventive investment in general measures. This structural gap explains why the system can remain operational at the level of payments while underperforming in the implementation of reforms that would reduce repetitiveness and long-term costs.

The paper further identifies practical breaking points in Ukraine's financial component of execution: delayed payments caused by procedural and liquidity constraints; fragmentation between the budget channel for just satisfaction and the sectoral financing needed for general measures; and limited performance-oriented transparency that makes it difficult to track, in one coherent framework, the full cost of execution and the effectiveness of corrective policies. These constraints have become more acute under wartime fiscal pressure, when budget competition for liquidity increases the probability that execution will be managed reactively rather than through structured forecasting and risk management.

On this basis, a realistic reform package is proposed that avoids institutional "ideal models" and focuses on functional improvements. The key direction is a mixed architecture: (1) a consolidated budget framework for payments (a dedicated programme or central fund) to secure predictability and liquidity for just satisfaction; combined with (2) mandatory co-financing rules for general measures within sectoral programmes of responsible authorities, so that execution plans are budget-backed, and prevention is financed where the policy levers exist. Operationally,

this architecture should be supported by a Treasury-style timeline standard (SLA) for payments; regular parliamentary reporting coupled with performance audit of efficiency and outcomes; a national digital execution register integrating payment status, general measures, and supervision status; and a KPI system that measures not only speed of payment, but also closure rates, repetitiveness dynamics, and the cost of non-compliance as a fiscal indicator. Finally, recourse and personal liability should be designed cautiously as a supplementary instrument, while the primary compliance effect must be delivered through

institutional responsibility, funded general measures, and measurable performance.

The overarching conclusion is that improving Ukraine's execution capacity requires shifting from a predominantly payment-centred model towards a prevention-capable financial architecture. Such a shift does not demand copying UK institutional forms; it requires reproducing the underlying function: aligning money, responsibility, and supervision in a single management logic that reduces repetitive violations and lowers the long-run budgetary cost of Convention non-compliance.

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