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**Abstract**

The search for more flexibility in financial management of public universities demands adjustments in budgeting strategies. International studies on this topic recommend wider financial autonomy for management units, the use of budgeting models based on performance, the implementation of formula systems for the determination of financial needs of units and the signing of management goal-oriented contracts between decentralized units and the central administration of each institution. In this article we present a descriptive study of processes of internal resource allocation in Spanish public universities, with the following aims: firstly, to know the degree of introduction of normative models of internal resource allocation, the type of mechanisms applied and the variables on which such schemes are based; secondly, to analyse the degree of influence of regional funding models of higher education on the allocation of resources within each university; and, finally, to estimate the degree of delegation in financial management. In general, this study reveals the embryonic state in which

**15.9.2025**

Spanish universities are regarding a more strategic distribution of funds within institutions, although we have come across some universities with more innovative approaches to management. (HRK / Abstract übernommen), Gonzalez Lopez, Maria Jose, E-Mail: mglopez@ugr.es