

# ***GENERAL AND PARTICULAR IN THE ACCOUNTING CONSTITUTION OF THE SOURCES OF THE NATIONAL FOUND OF SOCIAL HEALTH INSURANCES***

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***Abstract:***

*Among the rights given to the population through the system of State insurance an important role it has the health protection. For this we need resources which can be obtain from the taxes and subsidies given by the State. The paper presents the way in which the sources of the National Found of the Health Insurances are accounted and the way the analytical sources are founded through the incomes by using the State reclassification.*

***Keywords:*** *sources, health insurances, accounting.*

***JEL codes::*** *M41, D00, I19*