



**MINISTERUL FINANTELOR PUBLICE**  
**Agenția Națională de Administrare Fiscală**  
**Direcția Generală Proceduri pentru Administrarea**  
**Veniturilor**



**B.2. Situația deconturilor cu sume negative de TVA cu opțiune de rambursare cu termenul legal de soluționare întârziat, la data de 31.07.2009**

Sume: mil. lei

Nr. crt.	Județ	TOTAL GENERAL				Până la 30 zile				31 - 60 zile				61 - 90 zile				91 - 180 zile				Peste 180 de zile			
		nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%
	<b>TOTAL</b>	<b>2,956</b>	<b>100.00%</b>	<b>2,074.67</b>	<b>100.00%</b>	<b>899</b>	<b>30.41%</b>	<b>353.99</b>	<b>17.06%</b>	<b>889</b>	<b>30.07%</b>	<b>462.22</b>	<b>22.28%</b>	<b>554</b>	<b>18.74%</b>	<b>408.77</b>	<b>19.70%</b>	<b>301</b>	<b>10.18%</b>	<b>412.83</b>	<b>19.90%</b>	<b>313</b>	<b>10.59%</b>	<b>436.86</b>	<b>21.06%</b>
1	Alba	57	100.00%	3.00	100.00%	29	50.88%	1.17	39.18%	26	45.61%	1.70	56.62%	2	3.51%	0.13	4.20%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
2	Arad	196	100.00%	27.95	100.00%	66	33.67%	6.49	23.22%	89	45.41%	11.61	41.54%	22	11.22%	3.24	11.59%	14	7.14%	6.44	23.04%	5	2.55%	0.17	0.61%
3	Argeș	30	100.00%	7.18	100.00%	17	56.67%	5.94	82.73%	1	3.33%	0.11	1.53%	9	30.00%	0.55	7.66%	0	0.00%	0.00	0.00%	3	10.00%	0.58	8.08%
4	Bacău	19	100.00%	9.08	100.00%	10	44.00%	7.68	84.00%	8	50.00%	0.64	0.70%	1	0.60%	0.75	0.90%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
5	Bihor	76	100.00%	9.07	100.00%	47	61.84%	2.61	28.78%	25	32.89%	4.96	54.68%	4	0.52%	1.50	16.54%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
6	Bistrița	17	100.00%	0.63	100.00%	9	52.94%	0.32	50.79%	8	47.06%	0.31	49.21%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	5	100.00%	0.20	100.00%	4	80.00%	0.18	90.00%	1	20.00%	0.02	10.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
8	Brașov	43	100.00%	8.72	100.00%	28	65.11%	5.59	64.10%	15	34.89%	3.13	35.90%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
9	Brăila	9	100.00%	0.28	100.00%	9	100.00%	0.28	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
10	Buzău	13	100.00%	2.71	100.00%	11	84.62%	2.37	87.45%	2	15.38%	0.34	12.55%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
11	Caraș-Severin	26	100.00%	15.70	100.00%	9	34.62%	3.55	22.61%	11	42.30%	11.01	70.13%	3	11.54%	0.46	2.93%	1	3.85%	0.54	3.44%	2	7.69%	0.14	0.89%
12	Călărași	7	100.00%	4.64	100.00%	3	43.00%	1.39	30.00%	1	14.00%	2.51	54.00%	2	29.00%	0.09	2.00%	1	14.00%	0.65	14.00%	0	0.00%	0.00	0.00%
13	Cluj	40	100.00%	4.86	100.00%	34	85.00%	4.04	83.13%	2	5.00%	0.26	5.35%	2	5.00%	0.14	2.88%	0	0.00%	0.00	0.00%	2	5.00%	0.42	8.64%
14	Constanța	70	100.00%	11.03	100.00%	27	38.57%	5.31	48.13%	36	51.43%	4.98	45.18%	5	7.14%	0.45	4.05%	1	1.43%	0.22	1.98%	1	1.43%	0.07	0.66%
15	Covasna	7	100.00%	1.20	100.00%	0	0.00%	0.00	0.00%	4	57.14%	1.19	99.17%	0	0.00%	0.00	0.00%	3	42.86%	0.01	0.83%	0	0.00%	0.00	0.00%
16	Dâmbovița	9	100.00%	1.34	100.00%	9	100.00%	1.34	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
17	Doj	1	100.00%	0.08	100.00%	0	0.00%	0.00	0.00%	1	100.00%	0.08	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
18	Galați	12	100.00%	1.86	100.00%	2	16.67%	0.63	33.87%	1	8.33%	0.16	8.60%	7	58.34%	0.92	49.46%	1	8.33%	0.10	5.38%	1	8.33%	0.05	2.69%
19	Giurgiu	4	100.00%	1.28	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	2	50.00%	0.51	39.84%	0	0.00%	0.00	0.00%	2	50.00%	0.77	60.16%
20	Gorj	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
21	Harghita	106	100.00%	5.50	100.00%	46	43.40%	2.62	47.68%	42	39.62%	1.91	34.71%	8	7.55%	0.33	5.97%	9	8.49%	0.57	10.37%	1	0.94%	0.07	1.27%
22	Hunedoara	3	100.00%	0.11	100.00%	1	33.34%	0.03	27.27%	1	33.33%	0.03	27.27%	1	33.33%	0.05	45.46%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
23	Ialomița	3	100.00%	0.06	100.00%	3	100.00%	0.06	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
24	Iași	10	100.00%	0.31	100.00%	9	90.00%	0.28	90.32%	1	10.00%	0.03	9.68%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
25	Ilfov	66	100.00%	26.01	100.00%	19	28.79%	3.16	12.15%	32	48.48%	19.52	75.05%	11	16.67%	2.83	10.88%	4	6.06%	0.50	1.92%	0	0.00%	0.00	0.00%
26	Maramureș	43	100.00%	6.99	100.00%	19	44.19%	6.28	89.84%	20	46.51%	0.66	9.44%	4	9.30%	0.05	0.72%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
27	Mehedinți	21	100.00%	2.02	100.00%	10	47.62%	0.19	9.41%	10	47.62%	1.63	80.69%	0	0.00%	0.00	0.00%	1	4.76%	0.20	9.90%	0	0.00%	0.00	0.00%
28	Mureș	16	100.00%	0.72	100.00%	13	81.25%	0.68	94.44%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	3	18.75%	0.04	5.56%
29	Neamț	19	100.00%	1.85	100.00%	14	73.68%	1.67	90.27%	3	15.79%	0.14	7.57%	2	10.53%	0.04	2.16%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
30	Olt	14	100.00%	3.86	100.00%	12	85.72%	3.64	94.30%	2	14.28%	0.22	5.70%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
31	Prahova	35	100.00%	17.40	100.00%	18	51.43%	9.81	56.46%	14	40.00%	3.93	22.60%	2	0.57%	3.64	20.93%	1	0.28%	0.02	1.00%	0	0.00%	0.00	0.00%
32	Satu Mare	10	100.00%	0.72	100.00%	10	100.00%	0.72	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
33	Sălaj	9	100.00%	0.60	100.00%	3	33.33%	0.12	20.51%	2	22.22%	0.06	10.02%	2	22.22%	0.23	38.41%	2	22.22%	0.19	31.06%	0	0.00%	0.00	0.00%
34	Sibiu	18	100.00%	1.29	100.00%	15	83.33%	1.15	89.15%	3	16.67%	0.14	10.85%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%

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		nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%
35	Suceava	30	100.00%	2.23	100.00%	28	93.33%	2.13	95.52%	2	6.67%	0.10	4.48%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
36	Teleorman	13	100.00%	0.83	100.00%	3	23.08%	0.05	6.00%	2	15.00%	0.15	18.00%	3	23.00%	0.17	21.00%	4	31.00%	0.16	19.00%	1	8.00%	0.30	36.00%
37	Timiș	55	100.00%	24.09	100.00%	19	34.54%	10.19	42.29%	17	30.90%	7.83	32.50%	4	7.27%	1.98	8.21%	6	10.90%	1.99	8.26%	9	16.35%	2.10	8.71%
38	Tulcea	6	100.00%	0.82	100.00%	5	83.34%	0.77	93.91%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	16.66%	0.05	6.09%	0	0.00%	0.00	0.00%
39	Vaslui	8	100.00%	1.70	100.00%	5	62.50%	0.90	52.94%	0	0.00%	0.00	0.00%	2	25.00%	0.70	41.18%	0	0.00%	0.00	0.00%	1	12.50%	0.10	5.88%
40	Vâlcea	4	100.00%	0.21	100.00%	4	100.00%	0.21	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
41	Vrancea	7	100.00%	0.42	100.00%	7	100.00%	0.42	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
42	Sector 1	820	100.00%	615.05	100.00%	89	10.85%	43.50	7.07%	87	10.61%	66.44	10.80%	302	36.83%	186.03	30.25%	143	17.44%	119.84	19.48%	199	24.27%	199.24	32.39%
43	Sector 2	202	100.00%	190.57	100.00%	33	16.34%	32.19	16.89%	96	47.52%	95.11	49.91%	36	17.82%	20.83	10.93%	26	12.87%	33.83	17.75%	11	5.45%	8.61	4.52%
44	Sector 3	127	100.00%	44.91	100.00%	21	16.54%	4.50	10.02%	77	60.63%	27.54	61.32%	16	12.60%	6.06	13.49%	13	10.24%	6.81	15.16%	0	0.00%	0.00	0.00%
45	Sector 4	110	100.00%	41.92	100.00%	31	28.18%	16.33	38.96%	52	47.27%	15.38	36.69%	16	14.55%	5.77	13.76%	10	9.09%	4.32	10.31%	1	0.91%	0.12	0.29%
46	Sector 5	82	100.00%	72.04	100.00%	22	26.83%	14.84	20.60%	40	48.78%	36.80	51.08%	12	14.63%	19.39	26.92%	5	6.10%	0.93	1.29%	3	3.66%	0.08	0.11%
47	Sector 6	111	100.00%	62.00	100.00%	15	13.51%	5.00	8.06%	57	51.35%	45.00	72.58%	14	12.61%	3.00	4.84%	15	13.51%	4.00	6.45%	10	9.01%	5.00	8.06%
48	Contrib. Mij. MB	30	100.00%	83.63	100.00%	12	40.00%	1.65	1.97%	13	43.33%	7.59	9.08%	4	13.33%	1.93	2.31%	1	3.33%	72.46	86.64%	0	0.00%	0.00	0.00%
49	DGAMC	337	100.00%	756.00	100.00%	99	29.37%	142.00	18.78%	85	25.22%	89.00	11.77%	56	16.61%	147.00	19.44%	39	11.57%	159.00	21.03%	58	17.20%	219.00	28.96%