



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 30.04.2010

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	%
	TOTAL	2,181	100.00%	1,569.91	100.00%	686	31.45%	234.35	14.93%	561	25.72%	268.60	17.11%	152	6.97%	167.33	10.66%	315	14.44%	252.50	16.08%	467	21.41%	647.12	41.22%
1	Alba	38	100.00%	2.71	100.00%	24	63.16%	1.41	52.20%	12	31.58%	1.11	40.91%	1	2.63%	0.04	1.34%	0	0.00%	0.00	0.00%	1	2.63%	0.15	5.55%
2	Arad	76	100.00%	9.42	100.00%	39	51.32%	3.55	37.69%	21	27.63%	2.90	30.79%	5	6.58%	0.82	8.70%	8	10.53%	0.39	4.14%	3	3.95%	1.76	18.68%
3	Argeș	12	100.00%	1.72	100.00%	9	75.00%	1.11	64.53%	2	16.67%	0.03	1.75%	0	0.00%	0.00	0.00%	1	8.33%	0.58	33.72%	0	0.00%	0.00	0.00%
4	Bacău	14	100.00%	8.46	100.00%	5	35.71%	1.05	12.41%	5	35.71%	0.13	1.54%	0	0.00%	0.00	0.00%	3	21.43%	0.21	2.48%	1	7.14%	7.07	83.57%
5	Bihor	54	100.00%	3.90	100.00%	41	75.93%	2.37	60.77%	13	24.07%	1.53	39.23%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
6	Bistrița	16	100.00%	0.72	100.00%	10	62.50%	0.33	45.83%	5	31.25%	0.36	50.00%	1	6.25%	0.03	4.17%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	9	100.00%	0.53	100.00%	4	44.00%	0.16	30.00%	4	44.00%	0.29	55.00%	0	0.00%	0.00	0.00%	1	12.00%	0.08	15.00%	0	0.00%	0.00	0.00%
8	Brașov	22	100.00%	6.28	100.00%	16	72.73%	2.24	35.67%	6	27.27%	4.04	64.33%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
9	Brăila	4	100.00%	0.11	100.00%	3	75.00%	0.08	72.73%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	25.00%	0.03	27.27%	0	0.00%	0.00	0.00%
10	Buzău	14	100.00%	0.76	100.00%	13	92.86%	0.73	96.05%	1	7.14%	0.03	3.95%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
11	Caraș-Severin	11	100.00%	4.66	100.00%	9	81.82%	0.60	12.88%	1	9.09%	0.03	0.64%	1	9.09%	4.03	86.48%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
12	Călărași	4	100.00%	24.35	100.00%	1	25.00%	0.21	1.00%	0	0.00%	0.00	0.00%	2	50.00%	0.71	3.00%	1	25.00%	23.43	96.00%	0	0.00%	0.00	0.00%
13	Cluj	20	100.00%	3.77	100.00%	17	85.00%	3.49	92.57%	2	10.00%	0.09	2.38%	0	0.00%	0.00	0.00%	1	5.00%	0.19	5.03%	0	0.00%	0.00	0.00%
14	Constanța	24	100.00%	3.90	100.00%	19	79.16%	2.47	63.34%	3	12.50%	1.17	29.91%	1	4.17%	0.11	2.88%	0	0.00%	0.00	0.00%	1	4.17%	0.15	3.87%
15	Covasna	12	100.00%	0.48	100.00%	9	75.00%	0.21	43.99%	3	25.00%	0.27	56.01%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
16	Dâmbovița	3	100.00%	0.11	100.00%	3	100.00%	0.11	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	Dolj	2	100.00%	0.10	100.00%	1	50.00%	0.06	60.00%	1	50.00%	0.04	40.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
18	Galați	6	100.00%	0.98	100.00%	4	66.67%	0.89	90.82%	1	16.67%	0.04	4.08%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	16.67%	0.05	5.10%
19	Giurgiu	16	100.00%	3.64	100.00%	2	12.50%	0.18	4.95%	2	12.50%	0.18	4.95%	4	25.00%	0.82	22.53%	5	31.25%	1.38	37.91%	3	18.75%	1.08	29.66%
20	Gorj	0	100.00%	0.00	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%	0	0.00%	0.00	0.00%
21	Harghita	49	100.00%	2.76	100.00%	24	48.98%	1.16	42.13%	19	38.78%	1.08	39.04%	3	6.12%	0.15	5.43%	3	6.12%	0.37	13.40%	0	0.00%	0.00	0.00%
22	Hunedoara	21	100.00%	1.22	100.00%	6	28.57%	0.22	18.06%	5	23.81%	0.24	19.87%	10	47.62%	0.76	62.07%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
23	Ialomița	3	100.00%	0.11	100.00%	3	100.00%	0.11	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	4	100.00%	0.26	100.00%	4	100.00%	0.26	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%
25	Iłfov	50	100.00%	26.42	100.00%	30	60.00%	19.19	72.63%	13	26.00%	4.58	17.34%	5	10.00%	1.48	5.60%	1	2.00%	0.80	3.03%	1	2.00%	0.37	1.40%
26	Maramureș	44	100.00%	3.62	100.00%	28	63.64%	1.53	42.13%	7	15.91%	0.34	9.53%	8	18.18%	1.10	30.39%	1	2.27%	0.65	17.95%	0	0.00%	0.00	0.00%
27	Mehedinți	9	100.00%	1.39	100.00%	4	44.44%	0.14	10.07%	1	11.11%	0.01	0.72%	0	0.00%	0.00	0.00%	2	22.22%	0.04	2.88%	2	22.22%	1.20	86.33%
28	Mureș	8	100.00%	0.31	100.00%	3	37.50%	0.17	54.84%	4	50.00%	0.13	41.94%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	12.50%	0.01	3.23%
29	Neamț	22	100.00%	1.24	100.00%	17	77.27%	0.81	65.32%	2	9.09%	0.04	3.23%	1	4.55%	0.25	20.16%	2	9.09%	0.14	11.29%	0	0.00%	0.00	0.00%
30	Olt	18	100.00%	1.22	100.00%	13	72.23%	0.91	74.59%	2	11.12%	0.13	10.66%	1	5.55%	0.07	5.74%	1	5.55%	0.04	3.27%	1	5.55%	0.07	5.74%
31	Prahova	29	100.00%	7.75	100.00%	9	31.00%	1.94	25.00%	7	24.00%	1.07	14.00%	6	21.00%	0.60	8.00%	5	17.00%	2.22	29.00%	2	6.00%	1.92	11.10%
32	Satu Mare	21	100.00%	1.83	100.00%	18	85.71%	1.20	65.57%	1	4.76%	0.01	0.55%	1	4.76%	0.60	32.79%	1	4.76%	0.02	1.09%	0	0.00%	0.00	0.00%
33	Sălaj	2	100.00%	0.11	100.00%	2	100.00%	0.11	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%
34	Sibiu	21	100.00%	2.39	100.00%	14	66.67%	0.79	33.05%	3	14.29%	0.94	39.33%	2	9.52%	0.07	2.93%	2	9.52%	0.59	24.69%	0	0.00%	0.00	0.00%
35	Suceava	17	100.00%	1.01	100.00%	16	94.12%	0.99	97.82%	1	5.88%	0.02	2.18%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%

36	Teleorman	3	100.00%	0.19	100.00%	1	33.33%	0.02	10.53%	0	0.00%	0.00	0.00%	2	66.67%	0.17	89.47%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
37	Timiș	59	100.00%	20.42	100.00%	24	40.68%	7.23	35.41%	16	27.12%	5.80	28.39%	4	6.78%	3.99	19.54%	3	5.08%	0.08	0.39%	12	20.39%	3.32	16.27%
38	Tulcea	3	100.00%	0.35	100.00%	2	66.67%	0.33	94.29%	0	0.00%	0	0.00%	0	0.00%	0.00	0.00%	1	33.33%	0.02	5.71%	0	0.00%	0.00	0.00%
39	Vaslui	4	100.00%	0.35	100.00%	4	100.00%	0.35	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%
40	Vâlcea	6	100.00%	0.30	100.00%	5	83.33%	0.25	83.33%	1	16.67%	0.05	16.67%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
41	Vrancea	5	100.00%	0.38	100.00%	5	100.00%	0.38	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	694	100.00%	445.09	100.00%	58	8.36%	32.50	7.30%	172	24.78%	89.78	20.17%	30	4.32%	40.11	9.01%	171	24.64%	102.52	23.03%	263	37.90%	180.18	40.48%
43	Sector 2	109	100.00%	94.26	100.00%	23	21.10%	10.58	11.22%	60	55.05%	32.28	34.25%	7	6.42%	47.68	50.58%	12	11.01%	2.69	2.85%	7	6.42%	1.03	1.09%
44	Sector 3	89	100.00%	24.23	100.00%	21	23.60%	10.86	44.82%	53	59.55%	10.86	44.82%	4	4.49%	0.38	1.57%	1	1.12%	0.20	0.83%	10	11.24%	1.93	7.97%
45	Sector 4	94	100.00%	43.82	100.00%	23	24.47%	3.17	7.23%	33	35.11%	4.70	10.73%	10	10.64%	1.00	2.28%	19	20.21%	29.81	68.03%	9	9.58%	5.14	11.73%
46	Sector 5	62	100.00%	17.77	100.00%	12	19.35%	1.44	8.10%	24	38.71%	13.00	73.16%	13	20.97%	1.53	8.61%	11	17.74%	1.77	9.96%	2	3.23%	0.03	0.17%
47	Sector 6	74	100.00%	31.24	100.00%	13	17.57%	2.71	8.67%	25	33.78%	23.32	74.65%	3	4.05%	0.07	0.22%	15	20.27%	2.26	7.23%	18	24.33%	2.88	9.22%
48	Contrib. Mij. MB	109	100.00%	191.96	100.00%	22	20.18%	19.40	10.11%	15	13.76%	7.40	3.85%	6	5.50%	2.93	1.53%	16	14.68%	30.80	16.05%	50	45.88%	131.43	68.46%
49	DGAMC	195	100.00%	571.31	100.00%	53	27.18%	94.35	16.51%	15	7.69%	60.58	10.60%	21	10.77%	57.84	10.12%	27	13.85%	51.19	8.96%	79	40.51%	307.35	53.80%