

**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 30.06.2010**

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	4,648	100.00%	1,865.75	100.00%	3,026	65.10%	724.12	38.81%	613	13.19%	122.47	6.56%	269	5.79%	110.82	5.94%	356	7.66%	259.30	13.90%	384	8.26%	649.04	34.79%
1	Alba	47	100.00%	2.31	100.00%	37	78.72%	1.59	68.69%	7	14.89%	0.58	25.00%	3	6.38%	0.15	6.31%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
2	Arad	68	100.00%	11.45	100.00%	43	63.24%	7.91	69.08%	9	13.24%	2.27	19.83%	6	8.82%	0.86	7.51%	6	8.82%	0.31	2.71%	4	5.88%	0.10	0.87%
3	Argeș	125	100.00%	8.26	100.00%	110	88.00%	7.53	91.16%	12	9.60%	0.49	5.93%	3	2.40%	0.24	2.91%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
4	Bacău	72	100.00%	2.68	100.00%	31	43.06%	1.04	38.81%	38	52.78%	1.60	59.70%	1	1.39%	0.02	0.75%	1	1.39%	0.01	0.37%	1	1.39%	0.01	0.37%
5	Bihor	282	100.00%	15.69	100.00%	209	74.11%	11.36	72.40%	50	17.73%	2.63	16.77%	18	6.38%	0.63	4.02%	5	1.77%	1.07	6.82%	0	0.00%	0.00	0.00%
6	Bistrița	102	100.00%	6.61	100.00%	67	65.69%	3.99	60.36%	35	34.31%	2.62	39.64%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	34	100.00%	2.85	100.00%	25	74.00%	2.40	84.00%	7	21.00%	0.35	12.00%	1	3.00%	0.02	1.00%	0	0.00%	0	0.00%	1	2.00%	0.08	3.00%
8	Brașov	45	100.00%	8.56	100.00%	43	95.56%	6.77	79.09%	1	2.22%	0.01	0.12%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	2.22%	1.78	20.79%
9	Brăila	38	84.21%	1.92	91.68%	32	84.21%	1.76	91.68%	6	0.00%	0.16	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	45	100.00%	5.60	100.00%	42	93.33%	5.50	98.21%	3	6.67%	0.10	1.79%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
11	Caras-Severin	75	100.00%	10.06	100.00%	63	84.00%	8.15	81.01%	7	9.33%	1.64	16.30%	5	6.67%	0.27	2.69%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
12	Călărași	25	100.00%	3.50	100.00%	13	52.00%	0.39	11.00%	2	8.00%	0.09	3.00%	10	40.00%	3.02	86.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
13	Cluj	191	100.00%	16.53	100.00%	168	87.95%	13.35	80.76%	21	10.99%	2.16	13.07%	1	0.52%	0.83	5.02%	0	0.00%	0.00	0.00%	1	0.52%	0.19	1.15%
14	Constanța	111	100.00%	15.60	100.00%	81	72.97%	10.60	68.00%	23	20.72%	4.29	27.47%	6	5.41%	0.56	3.56%	0	0.00%	0.00	0.00%	1	0.90%	0.15	0.97%
15	Covasna	62	100.00%	2.06	100.00%	35	56.45%	1.34	64.78%	27	43.55%	0.73	35.22%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
16	Dâmbovița	39	100.00%	2.83	100.00%	38	97.44%	2.58	91.17%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	2.56%	0.25	8.83%
17	Dolj	26	100.00%	1.84	100.00%	23	88.46%	1.67	90.76%	2	7.69%	0.05	2.72%	1	3.85%	0.12	6.52%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
18	Galați	37	100.00%	2.19	100.00%	27	72.97%	1.14	52.05%	7	18.92%	0.96	43.84%	2	5.41%	0.04	1.83%	0	0.00%	0.00	0.00%	1	2.70%	0.05	2.28%
19	Giurgiu	25	100.00%	4.05	100.00%	8	32.00%	1.07	26.37%	1	4.00%	0.19	4.71%	7	28.00%	0.26	6.38%	4	16.00%	0.46	11.46%	5	20.00%	2.07	51.08%
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	134	100.00%	5.69	100.00%	97	72.38%	3.64	63.90%	20	14.93%	1.20	21.09%	11	8.21%	0.63	11.07%	6	4.48%	0.22	3.94%	0	0.00%	0.00	0.00%
22	Hunedoara	71	100.00%	3.48	100.00%	54	76.06%	2.56	73.56%	4	7.41%	0.22	6.32%	9	12.68%	0.21	6.03%	4	5.63%	0.49	14.08%	0	0.00%	0.00	0.00%
23	Ialomița	13	100.00%	1.09	100.00%	13	100.00%	1.09	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	84	100.00%	6.14	100.00%	78	92.86%	5.92	96.42%	6	7.14%	0.22	3.58%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
25	Ifov	107	100.00%	44.51	100.00%	73	68.22%	38.21	85.85%	21	19.63%	2.81	6.31%	4	3.74%	0.59	1.33%	8	7.48%	2.10	4.72%	1	0.93%	0.80	1.79%
26	Maramureș	83	100.00%	4.75	100.00%	35	42.17%	1.58	33.35%	45	54.22%	2.98	62.65%	2	2.41%	0.18	3.79%	1	1.20%	0.01	0.21%	0	0.00%	0.00	0.00%
27	Mehedinți	47	100.00%	7.29	100.00%	38	80.85%	5.43	74.49%	4	8.51%	0.62	8.50%	1	2.13%	0.01	0.14%	1	2.13%	0.01	0.14%	3	6.39%	1.22	16.73%
28	Mureș	101	100.00%	4.32	100.00%	97	96.04%	4.24	98.15%	4	3.96%	0.08	1.85%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
29	Neamț	131	100.00%	4.86	100.00%	113	86.26%	4.28	88.07%	16	12.21%	0.55	11.32%	0	0.00%	0.00	0.00%	2	1.53%	0.03	0.61%	0	0.00%	0.00	0.00%
30	Olt	23	100.00%	1.92	100.00%	18	78.25%	1.65	85.93%	3	13.05%	0.16	8.34%	0	0.00%	0.00	0.00%	1	4.35%	0.07	3.65%	1	4.35%	0.04	2.08%
31	Prahova	67	100.00%	10.01	100.00%	30	45.00%	5.12	51.00%	12	18.00%	1.80	18.00%	20	30.00%	2.61	26.00%	1	1.00%	0.02	0.20%	4	5.00%	0.46	4.58%
32	Satu Mare	20	100.00%	1.54	100.00%	17	85.00%	1.29	83.77%	3	15.00%	0.25	16.23%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
33	Sălaj	43	100.00%	1.33	100.00%	33	76.75%	0.96	72.20%	9	20.90%	0.33	24.80%	1	2.35%	0.04	3.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
34	Sibiu	137	100.00%	13.41	100.00%	121	88.32%	11.73	87.47%	13	9.49%	1.58	11.78%	1	0.73%	0.06	0.45%	2	1.46%	0.04	0.30%	0	0.00%	0.00	0.00%
35	Suceava	157	100.00%	5.26	100.00%	140	89.17%	4.48	85.31%	16	10.19%	0.53	10.12%	1	0.64%	0.24	4.57%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
36	Teleorman	15	100.00%	7.24	100.00%	10	66.67%	4.81	66.44%	0	0.00%	0.00	0.00%	4	26.67%	2.33	32.18%	1	6.66%	0.10	1.38%	0	0.00%	0.00	0.00%

37	Timiș	145	100.00%	45.01	100.00%	94	64.83%	22.05	48.99%	25	17.24%	8.49	18.86%	12	8.28%	6.34	14.09%	5	3.45%	3.73	8.29%	9	6.20%	4.40	9.77%
38	Tulcea	3	100.00%	0.64	100.00%	3	100.00%	0.64	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%
39	Vaslui	34	100.00%	5.46	100.00%	30	88.24%	3.18	58.24%	3	8.82%	0.07	1.28%	0	0.00%	0.00	0.00%	1	2.94%	2.21	40.48%	0	0.00%	0.00	0.00%
40	Vâlcea	35	100.00%	2.02	100.00%	30	85.71%	1.36	67.33%	5	14.29%	0.66	32.67%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
41	Vrancea	73	100.00%	2.46	100.00%	63	86.30%	1.94	78.86%	8	10.96%	0.34	13.82%	2	2.74%	0.18	7.32%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
42	Sector 1	691	100.00%	420.61	100.00%	231	33.43%	90.60	21.54%	52	7.53%	15.81	3.76%	42	6.08%	25.51	6.07%	148	21.42%	90.77	21.58%	218	31.55%	197.92	47.05%
43	Sector 2	155	100.00%	63.49	100.00%	75	48.39%	19.44	30.62%	16	10.32%	13.82	21.77%	19	12.26%	10.10	15.91%	37	23.87%	19.28	30.37%	8	5.17%	0.85	1.35%
44	Sector 3	162	100.00%	88.98	100.00%	103	63.58%	66.85	75.13%	16	9.88%	7.79	8.75%	15	9.26%	8.29	9.32%	20	12.35%	3.81	4.28%	8	4.94%	2.24	2.52%
45	Sector 4	128	100.00%	24.28	100.00%	48	37.50%	10.92	44.98%	22	17.19%	5.53	22.78%	16	12.50%	1.40	5.77%	31	24.22%	3.48	14.33%	11	8.60%	2.95	12.15%
46	Sector 5	60	100.00%	8.02	100.00%	31	51.67%	3.16	39.40%	4	6.67%	0.22	2.74%	12	20.00%	1.52	18.95%	8	13.33%	1.77	22.07%	5	8.34%	1.35	16.83%
47	Sector 6	108	100.00%	35.57	100.00%	54	50.00%	4.71	13.24%	5	4.63%	3.77	10.60%	9	8.33%	2.61	7.34%	21	19.44%	22.68	63.76%	19	17.59%	1.80	5.06%
48	Contrib. Mij. MB	119	100.00%	195.82	100.00%	60	50.42%	24.12	12.32%	7	5.88%	16.62	8.49%	12	10.08%	6.41	3.27%	10	8.40%	13.65	6.97%	30	25.20%	135.02	68.95%
49	DGAMC	253	100.00%	725.95	100.00%	142	56.13%	288.02	39.67%	16	6.32%	15.10	2.08%	12	4.74%	34.54	4.76%	32	12.65%	92.98	12.81%	51	20.16%	295.31	40.68%