



**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 31.03.2010**

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	%
	<b>TOTAL</b>	<b>2,814</b>	<b>100.00%</b>	<b>1,633.20</b>	<b>100.00%</b>	<b>1,515</b>	<b>53.84%</b>	<b>431.51</b>	<b>26.42%</b>	<b>214</b>	<b>7.60%</b>	<b>230.63</b>	<b>14.12%</b>	<b>158</b>	<b>5.61%</b>	<b>79.98</b>	<b>4.90%</b>	<b>414</b>	<b>14.71%</b>	<b>281.68</b>	<b>17.25%</b>	<b>513</b>	<b>18.23%</b>	<b>609.40</b>	<b>37.31%</b>
1	Alba	53	100.00%	3.56	100.00%	46	86.79%	3.24	90.84%	4	7.55%	0.07	2.03%	1	1.89%	0.02	0.45%	1	1.89%	0.09	2.46%	1	1.89%	0.15	4.22%
2	Arad	115	100.00%	13.65	100.00%	75	65.22%	7.71	56.48%	7	6.09%	1.63	11.94%	8	6.96%	0.62	4.54%	14	12.17%	1.40	10.26%	11	9.57%	2.29	16.78%
3	Argeș	8	100.00%	1.06	100.00%	7	87.50%	0.48	45.28%	0	0.00%	0.00	0.00%	1	12.50%	0.58	54.72%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
4	Bacău	12	100.00%	9.38	100.00%	3	25.00%	0.04	43.00%	0	0.00%	0.00	0.00%	5	41.67%	2.06	21.96%	3	25.00%	0.21	2.24%	1	8.33%	7.07	75.37%
5	Bihor	96	100.00%	5.42	100.00%	91	94.79%	4.45	82.10%	3	3.13%	0.95	17.53%	2	2.08%	0.02	0.37%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
6	Bistrița	29	100.00%	1.08	100.00%	27	93.10%	1.04	96.30%	2	6.90%	0.04	3.70%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	18	100.00%	1.53	100.00%	13	72.00%	1.18	77.00%	3	17.00%	0.22	14.00%	2	11.00%	0.13	9.00%	0	0.00%	0	0.00%	0	0.00%	0.00	0.00%
8	Brașov	38	100.00%	8.89	100.00%	37	97.37%	8.86	99.66%	0	0.00%	0.00	0.00%	1	2.63%	0.03	0.34%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
9	Brăila	4	100.00%	0.18	100.00%	4	100.00%	0.18	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	18	100.00%	0.69	100.00%	18	100.00%	0.69	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%
11	Caraș-Severin	13	100.00%	0.43	100.00%	11	84.62%	0.28	65.12%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	2	15.38%	0.15	34.88%
12	Călărași	10	100.00%	1.05	100.00%	10	100.00%	1.05	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%
13	Cluj	30	100.00%	2.45	100.00%	28	93.33%	2.22	90.61%	1	3.33%	0.04	1.63%	0	0.00%	0.00	0.00%	1	3.33%	0.19	7.75%	0	0.00%	0.00	0.00%
14	Constanța	41	100.00%	3.75	100.00%	38	92.68%	3.51	93.77%	1	2.44%	0.06	1.47%	1	2.44%	0.03	0.72%	0	0.00%	0.00	0.00%	1	2.44%	0.15	4.04%
15	Covasna	5	100.00%	2.95	100.00%	3	60.00%	0.07	2.38%	1	20.00%	2.88	97.44%	0	0.00%	0.00	0.00%	1	20.00%	0.01	0.18%	0	0.00%	0.00	0.00%
16	Dâmbovița	12	100.00%	2.08	100.00%	11	91.67%	2.01	96.63%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	8.33%	0.07	3.37%	0	0.00%	0.00	0.00%
17	Dolj	4	100.00%	0.63	100.00%	2	50.00%	0.48	76.19%	0	0.00%	0.00	0.00%	1	25.00%	0.04	6.35%	1	25.00%	0.11	17.46%	0	0.00%	0.00	0.00%
18	Galați	8	100.00%	0.39	100.00%	6	75.00%	0.33	84.62%	1	12.50%	0.01	2.56%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	12.50%	0.05	12.82%
19	Giurgiu	20	100.00%	3.82	100.00%	6	30.00%	0.41	10.73%	3	15.00%	0.33	8.64%	2	10.00%	0.27	7.07%	6	30.00%	1.73	45.29%	3	15.00%	1.08	28.27%
20	Gorj	2	100.00%	0.04	100.00%	1	50.00%	0.02	50.00%	1	50.00%	0.02	50.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
21	Harghita	89	100.00%	4.25	100.00%	69	77.54%	2.90	68.24%	12	13.48%	0.83	19.53%	4	4.49%	0.10	2.35%	3	3.37%	0.36	8.47%	1	1.12%	0.06	1.41%
22	Hunedoara	24	100.00%	1.37	100.00%	14	58.33%	0.64	46.72%	0	0.00%	0.00	0.00%	5	20.83%	0.19	13.87%	3	12.50%	0.35	25.55%	2	8.33%	0.19	13.87%
23	Ialomița	8	100.00%	0.26	100.00%	7	87.50%	0.23	89.63%	1	12.50%	0.03	10.37%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
24	Iași	5	100.00%	0.37	100.00%	5	100.00%	0.37	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	Ilfov	59	100.00%	16.86	100.00%	46	77.97%	14.18	84.10%	9	15.25%	1.65	9.79%	3	5.08%	0.23	1.36%	1	1.70%	0.80	4.75%	0	0.00%	0.00	0.00%
26	Maramureș	113	100.00%	7.30	100.00%	88	77.88%	4.56	62.47%	22	19.47%	1.60	21.92%	1	0.88%	0.07	0.96%	2	1.77%	1.07	14.65%	0	0.00%	0.00	0.00%
27	Mehedinți	17	100.00%	2.33	100.00%	9	52.94%	0.33	14.16%	2	11.76%	0.36	15.45%	3	17.65%	0.42	18.03%	1	5.88%	0.02	0.86%	2	11.76%	1.20	51.50%
28	Mureș	11	100.00%	0.43	100.00%	9	81.82%	0.36	83.72%	1	9.09%	0.06	13.95%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	9.09%	0.01	2.33%
29	Neamț	32	100.00%	1.56	100.00%	21	65.63%	1.29	82.69%	0	0.00%	0.00	0.00%	9	28.12%	0.22	14.10%	2	6.25%	0.05	3.21%	0	0.00%	0.00	0.00%
30	Olt	13	100.00%	1.41	100.00%	9	69.23%	0.97	68.80%	1	7.70%	0.07	4.97%	0	0.00%	0.00	0.00%	3	23.07%	0.37	26.23%	0	0.00%	0.00	0.00%
31	Prahova	24	100.00%	4.83	100.00%	9	38.00%	0.48	9.93%	1	4.00%	0.02	0.42%	5	21.00%	0.72	14.91%	5	21.00%	2.79	57.76%	4	17.00%	0.82	16.98%
32	Satu Mare	17	100.00%	1.80	100.00%	16	94.12%	1.78	98.89%	0	0.00%	0.00	0.00%	1	5.88%	0.02	1.11%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
33	Sălaj	3	100.00%	0.05	100.00%	3	100.00%	0.05	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	25	100.00%	6.64	100.00%	20	80.00%	6.36	95.78%	2	8.00%	0.11	1.66%	3	12.00%	0.17	2.56%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
35	Suceava	124	100.00%	6.03	100.00%	123	99.19%	6.03	99.95%	1	0.81%	0.00	0.05%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%

36	Teleorman	4	100.00%	0.35	100.00%	1	25.00%	0.01	2.86%	2	50.00%	0.04	11.43%	1	25.00%	0.30	85.71%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
37	Timiș	62	100.00%	19.37	100.00%	45	72.58%	11.50	59.37%	6	9.68%	5.95	30.72%	1	1.60%	0.05	0.26%	3	4.84%	0.06	0.31%	7	11.30%	1.81	9.34%
38	Tulcea	11	100.00%	1.3	100.00%	10	90.90%	1.28	98.46%	0	0.00%	0	0.00%	0	0.00%	0.00	0.00%	1	9.10%	0.02	1.54%	0	0.00%	0.00	0.00%
39	Vaslui	7	100.00%	2.66	100.00%	5	71.43%	0.15	5.64%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	2	28.57%	2.51	94.36%	0	0.00%	0.00	0.00%
40	Vâlcea	19	100.00%	0.81	100.00%	18	94.74%	0.77	95.06%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	5.26%	0.04	4.94%	0	0.00%	0.00	0.00%
41	Vrancea	14	100.00%	0.23	100.00%	14	100.00%	0.23	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	806	100.00%	484.46	100.00%	209	25.93%	110.43	22.79%	34	4.22%	40.37	8.33%	42	5.21%	23.99	4.95%	218	27.05%	103.01	21.26%	303	37.59%	206.66	42.66%
43	Sector 2	126	100.00%	91.72	100.00%	72	57.14%	37.61	41.01%	12	9.52%	48.04	52.38%	11	8.73%	1.23	1.34%	23	18.25%	3.84	4.19%	8	6.35%	1.00	1.09%
44	Sector 3	108	100.00%	30.60	100.00%	73	67.59%	23.45	76.63%	12	11.11%	1.72	5.62%	2	1.85%	0.89	2.91%	15	13.89%	2.34	7.65%	6	5.56%	2.20	7.19%
45	Sector 4	87	100.00%	53.54	100.00%	39	44.83%	11.59	21.65%	11	12.64%	4.98	9.30%	9	10.34%	3.04	5.68%	23	26.44%	32.20	60.14%	5	5.75%	1.73	3.23%
46	Sector 5	74	100.00%	25.51	100.00%	37	50.00%	16.66	65.31%	14	18.92%	5.58	21.87%	3	4.05%	0.26	1.02%	14	18.92%	1.22	4.78%	6	8.10%	1.79	7.02%
47	Sector 6	78	100.00%	49.95	100.00%	32	41.03%	23.97	47.99%	6	7.69%	16.00	32.03%	5	6.41%	4.20	8.41%	17	21.79%	3.64	7.29%	18	23.08%	2.14	4.28%
48	Contrib. Mij. MB	130	100.00%	200.03	100.00%	28	21.54%	14.35	7.17%	8	6.15%	4.40	2.20%	7	5.38%	8.99	4.49%	24	18.46%	28.44	14.22%	63	48.46%	143.85	71.91%
49	DGAMC	188	100.00%	554.14	100.00%	47	25.00%	100.73	18.18%	30	15.96%	92.57	16.71%	19	10.11%	31.09	5.61%	25	13.30%	94.75	17.10%	67	35.64%	235.00	42.41%