



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 30.09.2010

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>2,470</b>	<b>100.00%</b>	<b>1,275.45</b>	<b>100.00%</b>	<b>1,305</b>	<b>52.83%</b>	<b>398.56</b>	<b>31.25%</b>	<b>292</b>	<b>11.82%</b>	<b>175.57</b>	<b>13.77%</b>	<b>150</b>	<b>6.07%</b>	<b>67.23</b>	<b>5.27%</b>	<b>355</b>	<b>14.37%</b>	<b>211.82</b>	<b>16.61%</b>	<b>368</b>	<b>14.90%</b>	<b>422.27</b>	<b>33.11%</b>
1	Alba	59	100.00%	6.08	100.00%	46	77.97%	3.92	64.42%	8	13.56%	0.40	6.63%	4	6.78%	1.01	16.64%	1	1.69%	0.75	12.31%	0	0.00%	0.00	0.00%
2	Arad	68	100.00%	6.08	100.00%	43	63.24%	3.93	64.64%	13	19.12%	1.18	19.41%	7	10.29%	0.79	12.99%	0	0.00%	0.00	0.00%	5	7.35%	0.18	2.96%
3	Argeș	36	100.00%	7.58	100.00%	30	83.33%	7.09	93.54%	5	13.89%	0.47	6.20%	0	0.00%	0.00	0.00%	1	2.78%	0.02	0.26%	0	0.00%	0.00	0.00%
4	Bacău	11	100.00%	0.65	100.00%	2	18.10%	0.11	16.90%	0	0.00%	0.00	0.00%	8	72.70%	0.53	81.50%	0	0.00%	0.00	0.00%	1	9.20%	0.01	1.60%
5	Bihor	107	100.00%	13.99	100.00%	82	76.64%	7.65	54.68%	15	14.02%	1.57	11.22%	2	1.87%	0.67	4.79%	6	5.61%	1.84	13.15%	2	1.87%	2.26	16.15%
6	Bistrița	53	100.00%	5.87	100.00%	25	47.17%	0.95	16.19%	26	49.06%	3.99	67.97%	2	3.77%	0.93	15.84%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	21	100.00%	2.13	100.00%	13	61.90%	0.85	39.90%	3	14.29%	0.27	12.67%	3	14.29%	0.57	26.76%	1	4.76%	0.43	20.18%	1	4.76%	0.01	0.49%
8	Brașov	32	100.00%	3.01	100.00%	30	93.75%	2.99	99.34%	2	6.25%	0.02	0.66%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
9	Brăila	5	100.00%	1.91	100.00%	5	100.00%	1.91	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	9	100.00%	0.97	100.00%	8	88.89%	0.91	93.81%	1	11.11%	0.06	6.19%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
11	Caraș-Severin	37	100.00%	10.32	100.00%	33	89.19%	8.85	85.76%	3	8.11%	1.32	12.79%	1	2.70%	0.15	1.45%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
12	Călărași	12	100.00%	2.80	100.00%	11	92.00%	2.72	97.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	8.00%	0.08	3.00%	0	0.00%	0.00	0.00%
13	Cluj	29	100.00%	2.96	100.00%	24	82.76%	1.45	48.99%	4	13.79%	1.42	47.97%	0	0.00%	0.00	0.00%	1	3.45%	0.09	3.04%	0	0.00%	0.00	0.00%
14	Constanța	36	100.00%	8.34	100.00%	12	33.33%	2.79	33.35%	6	16.67%	0.87	10.48%	13	36.11%	2.03	24.39%	4	11.11%	2.50	29.97%	1	2.78%	0.15	1.81%
15	Covasna	19	100.00%	1.73	100.00%	17	89.47%	0.69	39.84%	1	5.26%	1.03	59.79%	1	5.26%	0.01	0.37%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
16	Dâmbovița	7	100.00%	0.48	100.00%	7	100.00%	0.48	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	14	100.00%	1.15	100.00%	11	78.57%	0.80	69.57%	3	21.43%	0.35	30.43%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
18	Galați	10	100.00%	1.02	100.00%	7	70.00%	0.86	84.31%	0	0.00%	0.00	0.00%	1	10.00%	0.01	9.80%	1	10.00%	0.10	9.80%	1	10.00%	0.05	4.90%
19	Giurgiu	19	100.00%	3.37	100.00%	3	15.79%	0.21	6.23%	3	15.79%	0.60	17.80%	3	15.79%	0.83	24.63%	6	31.58%	1.04	30.86%	4	21.05%	0.69	20.48%
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	67	100.00%	4.76	100.00%	51	76.12%	3.30	69.33%	8	11.94%	0.36	7.56%	3	4.48%	0.42	8.82%	4	5.97%	0.67	14.08%	1	1.49%	0.01	0.21%
22	Hunedoara	31	100.00%	4.98	100.00%	24	77.42%	3.90	78.31%	3	12.50%	0.21	4.22%	2	6.45%	0.16	3.21%	1	3.23%	0.65	13.05%	1	3.23%	0.06	1.20%
23	Ialomița	14	100.00%	5.44	100.00%	14	100.00%	5.44	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	9	100.00%	4.56	100.00%	9	100.00%	4.56	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	59	100.00%	32.59	100.00%	43	72.88%	25.91	79.50%	9	15.25%	2.85	8.75%	2	3.39%	1.23	3.77%	3	5.08%	0.15	0.46%	2	3.38%	2.45	7.52%
26	Maramureș	68	100.00%	3.18	100.00%	53	77.94%	2.43	76.42%	13	19.12%	0.54	16.98%	2	2.94%	0.21	6.60%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
27	Mehedinți	13	100.00%	2.31	100.00%	11	84.62%	0.75	32.47%	1	7.69%	1.55	67.10%	0	0.00%	0.00	0.00%	1	7.69%	0.01	0.43%	0	0.00%	0.00	0.00%
28	Mureș	8	100.00%	0.14	100.00%	8	100.00%	0.14	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%
29	Neamț	35	100.00%	1.50	100.00%	32	91.43%	1.36	90.66%	2	5.71%	0.04	2.67%	1	2.86%	0.10	6.67%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
30	Olt	25	100.00%	9.07	100.00%	18	72.00%	1.10	12.13%	4	16.00%	7.75	85.45%	0	0.00%	0.00	0.00%	1	4.00%	0.11	1.21%	2	8.00%	0.11	1.21%
31	Prahova	21	100.00%	2.12	100.00%	13	62.00%	1.57	74.00%	1	5.00%	0.05	2.00%	5	23.00%	0.34	16.00%	0	0.00%	0.00	0.00%	2	10.00%	0.16	8.00%
32	Satu Mare	25	100.00%	0.97	100.00%	23	92.00%	0.89	91.75%	1	4.00%	0.06	6.19%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	4.00%	0.02	2.06%
33	Sălaj	6	100.00%	0.32	100.00%	6	100.00%	0.32	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	36	100.00%	3.19	100.00%	26	72.22%	2.84	89.03%	2	5.56%	0.04	1.25%	2	5.56%	0.03	0.94%	6	16.67%	0.28	8.78%	0	0.00%	0.00	0.00%
35	Suceava	32	100.00%	1.93	100.00%	27	84.38%	1.49	76.83%	4	12.50%	0.38	19.76%	1	3.13%	0.07	3.41%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
36	Teleorman	14	100.00%	5.52	100.00%	9	64.29%	0.58	10.51%	2	14.29%	0.23	4.17%	0	0.00%	0.00	0.00%	2	14.28%	4.61	83.51%	1	7.14%	0.10	1.81%

37	Timiș	44	100.00%	22.86	100.00%	25	56.82%	6.64	29.05%	8	18.18%	1.86	8.14%	2	4.55%	0.69	3.02%	6	13.64%	9.44	41.29%	3	6.81%	4.23	18.50%
38	Tulcea	5	100.00%	0.42	100.00%	5	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%
39	Vaslui	13	100.00%	3.15	100.00%	8	61.54%	0.62	19.68%	3	23.08%	0.31	9.84%	0	0.00%	0.00	0.00%	1	7.69%	0.01	0.32%	1	7.69%	2.21	70.16%
40	Vâlcea	18	100.00%	1.74	100.00%	18	100.00%	1.74	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	14	100.00%	0.76	100.00%	14	100.00%	0.76	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	651	100.00%	360.88	100.00%	173	26.57%	46.80	12.97%	53	8.14%	76.99	21.33%	28	4.30%	7.31	2.03%	167	25.65%	65.20	18.07%	230	35.34%	164.58	45.61%
43	Sector 2	127	100.00%	42.31	100.00%	69	54.33%	29.10	68.78%	19	14.96%	5.36	12.67%	8	6.30%	2.18	5.15%	19	14.96%	4.25	10.04%	12	9.45%	1.42	3.35%
44	Sector 3	100	100.00%	33.60	100.00%	47	47.00%	22.10	65.77%	15	15.00%	1.93	5.74%	7	7.00%	0.93	2.77%	25	25.00%	8.07	24.02%	6	6.00%	0.57	1.70%
45	Sector 4	93	100.00%	20.16	100.00%	30	32.26%	6.35	31.50%	15	16.13%	2.54	12.60%	6	6.45%	1.72	8.53%	32	34.41%	6.97	34.57%	10	10.76%	2.58	12.80%
46	Sector 5	58	100.00%	20.64	100.00%	33	56.90%	14.84	71.90%	3	5.17%	0.10	0.48%	4	6.90%	3.28	15.89%	15	25.86%	2.26	10.95%	3	5.17%	0.16	0.78%
47	Sector 6	59	100.00%	8.13	100.00%	20	33.90%	3.15	38.75%	2	3.39%	0.12	1.48%	6	10.17%	1.52	18.70%	17	28.81%	2.77	34.07%	14	23.73%	0.57	7.01%
48	Contrib. Mij. MB	75	100.00%	142.02	100.00%	20	26.67%	4.09	2.88%	13	17.33%	8.91	6.27%	6	8.00%	5.33	3.75%	5	6.67%	6.51	4.58%	31	41.33%	117.18	82.50%
49	DGAMC	166	100.00%	455.76	100.00%	67	40.36%	156.22	34.28%	18	10.84%	49.83	10.93%	20	12.05%	34.19	7.50%	28	16.87%	93.01	20.41%	33	19.88%	122.51	26.87%