



**MINISTERUL FINANTELOR PUBLICE**  
**Agencia Națională de Administrare Fiscală**  
**Direcția Generală de Planificare, Monitorizare și Sinteză**



**A.2. Situația deconturilor cu sume negative de TVA cu opțiune de rambursare aflate în curs de soluționare la data de 28.02.2014**

Nr. crt.	Judet	TOTAL GENERAL				din care:											
						în termenul legal de soluționare				cu termenul legal de soluționare suspendat				cu termenul legal de soluționare depășit			
		Număr	%	Valoare mil. lei	%	Număr	% în total număr	Valoare mil. lei	% în total valoare	Număr	% în total număr	Valoare mil. lei	% în total valoare	Număr	% în total număr	Valoare mil. lei	% în total valoare
	TOTAL	16.027	100,00%	5.598,34	100,00%	11.004	68,66%	3.137,29	56,04%	417	2,60%	396,87	7,09%	4.606	28,74%	2.064,17	36,87%
1	Alba	348	100,00%	42,08	100,00%	228	65,52%	24,11	57,30%	15	4,31%	4,67	11,10%	105	30,17%	13,30	31,61%
2	Arad	521	100,00%	80,08	100,00%	391	75,05%	65,22	81,44%	7	1,34%	1,59	1,99%	123	23,61%	13,27	16,57%
3	Argeș	415	100,00%	46,00	100,00%	346	83,37%	38,33	83,33%	14	3,37%	1,20	2,61%	55	13,25%	6,47	14,07%
4	Bacău	171	100,00%	13,65	100,00%	169	98,83%	13,58	99,49%	0	0,00%	0,00	0,00%	2	1,17%	0,07	0,51%
5	Bihor	947	100,00%	90,47	100,00%	729	76,98%	47,42	52,42%	4	0,42%	5,78	6,39%	214	22,60%	37,27	41,20%
6	Bistrița	248	100,00%	17,48	100,00%	208	83,87%	13,34	76,32%	3	1,21%	0,06	0,34%	37	14,92%	4,08	23,34%
7	Botoșani	134	100,00%	11,96	100,00%	119	88,81%	10,15	84,87%	3	2,24%	0,75	6,27%	12	8,96%	1,06	8,86%
8	Brașov	328	100,00%	71,69	100,00%	265	80,79%	41,52	57,92%	18	5,49%	21,83	30,45%	45	13,72%	8,34	11,63%
9	Brăila	157	100,00%	20,34	100,00%	138	87,90%	17,19	84,51%	8	5,10%	2,19	10,77%	11	7,01%	0,96	4,72%
10	Buzău	244	100,00%	231,83	100,00%	195	79,92%	102,35	44,15%	9	3,69%	68,78	29,67%	40	16,39%	60,70	26,18%
11	Caraș-Severin	181	100,00%	14,38	100,00%	145	80,11%	7,78	54,10%	4	2,21%	0,16	1,11%	32	17,68%	6,44	44,78%
12	Călărași	275	100,00%	41,83	100,00%	171	62,18%	21,74	51,97%	5	1,82%	5,22	12,48%	99	36,00%	14,87	35,55%
13	Cluj	609	100,00%	97,30	100,00%	502	82,43%	75,17	77,26%	12	1,97%	1,05	1,08%	95	15,60%	21,08	21,66%
14	Constanța	527	100,00%	416,54	100,00%	349	66,22%	228,91	54,96%	17	3,23%	60,75	14,58%	161	30,55%	126,88	30,46%
15	Covasna	155	100,00%	7,25	100,00%	132	85,16%	5,09	70,21%	2	1,29%	0,73	10,07%	21	13,55%	1,43	19,72%
16	Dâmbovița	146	100,00%	23,09	100,00%	106	72,60%	12,75	55,22%	3	2,05%	3,34	14,47%	37	25,34%	7,00	30,32%
17	Dolj	168	100,00%	37,66	100,00%	138	82,14%	27,42	72,81%	10	5,95%	7,19	19,09%	20	11,90%	3,05	8,10%
18	Galați	159	100,00%	19,05	100,00%	126	79,25%	13,78	72,34%	2	1,26%	0,69	3,62%	31	19,50%	4,58	24,04%
19	Giurgiu	107	100,00%	37,10	100,00%	61	57,01%	14,04	37,84%	25	23,36%	18,16	48,95%	21	19,63%	4,90	13,21%
20	Gorj	83	100,00%	9,67	100,00%	74	89,16%	8,54	88,31%	2	2,41%	0,36	3,72%	7	8,43%	0,77	7,96%
21	Harghita	276	100,00%	18,21	100,00%	205	74,28%	11,65	63,98%	4	1,45%	0,11	0,60%	67	24,28%	6,45	35,42%

22	Hunedoara	166	100,00%	12,12	100,00%	149	89,76%	9,71	80,12%	10	6,02%	0,46	3,80%	7	4,22%	1,95	16,09%
23	Ialomița	303	100,00%	45,47	100,00%	214	70,63%	27,71	60,94%	2	0,66%	0,03	0,06%	87	28,71%	17,73	39,00%
24	Iași	345	100,00%	48,31	100,00%	286	82,90%	36,32	75,18%	15	4,35%	6,24	12,92%	44	12,75%	5,75	11,90%
25	Ilfov	473	100,00%	110,51	100,00%	164	34,67%	37,38	33,82%	47	9,94%	34,34	31,07%	262	55,39%	38,79	35,10%
26	Maramureș	438	100,00%	25,83	100,00%	351	80,14%	17,21	66,63%	13	2,97%	1,52	5,88%	74	16,89%	7,10	27,49%
27	Mehedinți	109	100,00%	27,72	100,00%	99	90,83%	12,25	44,19%	1	0,92%	0,01	0,04%	9	8,26%	15,46	55,77%
28	Mureș	255	100,00%	15,81	100,00%	236	92,55%	14,09	89,12%	2	0,78%	0,14	0,89%	17	6,67%	1,58	9,99%
29	Neamț	391	100,00%	18,66	100,00%	335	85,68%	15,09	80,87%	7	1,79%	0,46	2,47%	49	12,53%	3,11	16,67%
30	Olt	262	100,00%	26,51	100,00%	162	61,83%	13,69	51,64%	46	17,56%	6,19	23,35%	54	20,61%	6,63	25,01%
31	Prahova	286	100,00%	64,23	100,00%	138	48,25%	18,85	29,35%	10	3,50%	9,39	14,62%	138	48,25%	35,99	56,03%
32	Satu Mare	431	100,00%	27,62	100,00%	379	87,94%	23,26	84,23%	2	0,46%	0,26	0,93%	50	11,60%	4,10	14,85%
33	Sălaj	110	100,00%	8,78	100,00%	92	83,64%	6,16	70,16%	3	2,73%	1,07	12,19%	15	13,64%	1,55	17,65%
34	Sibiu	351	100,00%	57,79	100,00%	272	77,49%	33,69	58,30%	5	1,42%	2,34	4,05%	74	21,08%	21,76	37,65%
35	Suceava	535	100,00%	38,32	100,00%	470	87,85%	29,19	76,17%	16	2,99%	2,27	5,92%	49	9,16%	6,86	17,90%
36	Teleorman	257	100,00%	47,06	100,00%	172	66,93%	24,08	51,17%	2	0,78%	1,23	2,61%	83	32,30%	21,75	46,22%
37	Timiș	499	100,00%	130,27	100,00%	344	68,94%	73,38	56,33%	3	0,60%	0,47	0,36%	152	30,46%	56,42	43,31%
38	Tulcea	153	100,00%	22,74	100,00%	128	83,66%	18,41	80,96%	13	8,50%	2,01	8,84%	12	7,84%	2,32	10,20%
39	Vaslui	180	100,00%	12,49	100,00%	154	85,56%	9,57	76,62%	3	1,67%	0,42	3,36%	23	12,78%	2,50	20,02%
40	Vâlcea	139	100,00%	22,77	100,00%	115	82,73%	15,38	67,55%	1	0,72%	5,91	25,96%	23	16,55%	1,48	6,50%
41	Vrancea	244	100,00%	15,98	100,00%	219	89,75%	13,50	84,48%	6	2,46%	0,33	2,07%	19	7,79%	2,15	13,45%
42	Sector 1	674	100,00%	569,33	100,00%	231	34,27%	213,07	37,42%	2	0,30%	1,54	0,27%	441	65,43%	354,72	62,30%
43	Sector 2	248	100,00%	129,04	100,00%	93	37,50%	24,30	18,83%	3	1,21%	0,03	0,02%	152	61,29%	104,71	81,15%
44	Sector 3	307	100,00%	120,54	100,00%	97	31,60%	30,47	25,28%	14	4,56%	3,94	3,27%	196	63,84%	86,13	71,45%
45	Sector 4	122	100,00%	48,82	100,00%	47	38,52%	7,92	16,22%	0	0,00%	0,00	0,00%	75	61,48%	40,90	83,78%
46	Sector 5	167	100,00%	31,40	100,00%	58	34,73%	8,16	25,99%	0	0,00%	0,00	0,00%	109	65,27%	23,24	74,01%
47	Sector 6	158	100,00%	54,46	100,00%	48	30,38%	21,87	40,16%	7	4,43%	0,80	1,47%	103	65,19%	31,79	58,37%
48	Contrib. Mij. MB	1.076	100,00%	567,08	100,00%	398	36,99%	147,67	26,04%	1	0,09%	89,87	15,85%	677	62,92%	329,54	58,11%
49	DGAMC	1.149	100,00%	1951,02	100,00%	756	65,80%	1.434,83	73,54%	16	1,39%	21,00	1,08%	377	32,81%	495,19	25,38%