



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



B.2. Situația deconturilor cu sume negative de TVA cu opțiune de rambursare cu termenul legal de soluționare întârziat, la data de 31.03.2016

Nr. crt.	Județ/entitate administrativă	TOTAL GENERAL				Până la 30 zile				31 - 60 zile				61 - 90 zile				91 - 180 zile				14-Apr Peste 180 de zile			
		nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%	nr.	%	valoare	%
	TOTAL	2,216	100.00%	1,676.73	100.00%	1,438	64.89%	574.06	34.24%	227	10.24%	206.43	12.31%	151	6.81%	231.82	13.83%	245	11.06%	368.26	21.96%	155	6.99%	296.16	17.66%
1	Alba	4	100.00%	0.29	100.00%	3	75.00%	0.17	58.62%	1	25.00%	0.12	41.38%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
2	Arad	34	100.00%	10.56	100.00%	32	94.12%	9.95	94.22%	2	5.88%	0.61	5.78%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
3	Argeș	46	100.00%	4.20	100.00%	45	97.83%	4.19	99.76%	1	2.17%	0.01	0.24%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
4	Bacău	16	100.00%	1.81	100.00%	16	100.00%	1.81	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%
5	Bihor	43	100.00%	3.60	100.00%	35	81.40%	3.27	90.83%	8	18.60%	0.33	9.17%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
6	Bistrița	34	100.00%	4.17	100.00%	33	97.06%	4.12	98.80%	1	2.94%	0.05	1.20%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
7	Botoșani	6	100.00%	0.61	100.00%	6	100.00%	0.61	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%
8	Brașov	37	100.00%	33.54	100.00%	34	91.89%	9.11	27.16%	3	8.11%	24.43	72.84%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
9	Brăila	29	100.00%	4.34	100.00%	29	100.00%	4.34	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	41	100.00%	4.61	100.00%	36	87.80%	4.27	92.62%	2	4.88%	0.27	5.86%	0	0.00%	0.00	0.00%	3	7.32%	0.07	1.52%	0	0.00%	0.00	0.00%
11	Caras-Severin	15	100.00%	0.82	100.00%	10	66.67%	0.42	51.22%	2	13.33%	0.15	18.29%	0	0.00%	0.00	0.00%	3	20.00%	0.25	30.49%	0	0.00%	0.00	0.00%
12	Călărași	48	100.00%	6.16	100.00%	47	97.92%	6.04	98.16%	1	2.08%	0.11	1.84%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
13	Cluj	79	100.00%	30.17	100.00%	77	97.47%	27.35	90.65%	2	2.53%	2.82	9.35%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
14	Constanța	118	100.00%	18.16	100.00%	109	92.37%	15.60	85.90%	5	4.24%	0.63	3.47%	2	1.69%	1.67	9.20%	0	0.00%	0.00	0.00%	2	1.69%	0.26	1.43%
15	Covasna	16	100.00%	6.63	100.00%	14	87.50%	1.55	23.38%	1	6.25%	0.05	0.75%	1	6.25%	5.03	75.87%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
16	Dâmbovița	15	100.00%	3.15	100.00%	14	93.33%	3.12	99.05%	1	6.67%	0.03	0.95%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
17	Dolj	29	100.00%	7.14	100.00%	28	96.55%	7.05	98.74%	1	3.45%	0.09	1.26%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
18	Galați	53	100.00%	7.98	100.00%	52	98.11%	7.91	99.12%	1	1.89%	0.07	0.88%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
19	Giurgiu	27	100.00%	4.75	100.00%	26	96.30%	4.70	98.95%	1	3.70%	0.05	1.05%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
20	Gorj	6	100.00%	0.48	100.00%	6	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%
21	Harghita	19	100.00%	2.41	100.00%	15	78.95%	1.75	72.61%	3	15.79%	0.53	21.99%	0	0.00%	0.00	0.00%	1	5.26%	0.13	5.39%	0	0.00%	0.00	0.00%
22	Hunedoara	11	100.00%	2.54	100.00%	10	90.91%	2.41	94.88%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	1	9.09%	0.13	5.12%
23	Ialomița	45	100.00%	6.67	100.00%	44	97.78%	6.62	99.30%	0	0.00%	0.00	0.00%	1	2.22%	0.05	0.70%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
24	Iași	2	100.00%	0.58	100.00%	0	0.00%	0.00	0.00%	1	50.00%	0.53	91.38%	1	50.00%	0.05	8.62%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
25	Ilfov	47	100.00%	11.13	100.00%	24	51.06%	7.30	65.59%	8	17.02%	1.47	13.21%	5	10.64%	0.60	5.39%	6	12.77%	1.15	10.33%	4	8.51%	0.61	5.48%
26	Maramureș	47	100.00%	3.95	100.00%	38	80.85%	2.61	66.08%	6	12.77%	0.72	18.23%	1	2.13%	0.32	8.10%	2	4.26%	0.30	7.59%	0	0.00%	0.00	0.00%
27	Mehedinți	24	100.00%	1.69	100.00%	19	79.17%	1.33	78.70%	5	20.83%	0.36	21.30%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
28	Mureș	12	100.00%	1.21	100.00%	12	100.00%	1.21	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	4	100.00%	0.31	100.00%	4	100.00%	0.31	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%
30	Olt	17	100.00%	2.34	100.00%	16	94.12%	2.26	96.58%	1	5.88%	0.08	3.42%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
31	Prahova	25	100.00%	8.47	100.00%	14	56.00%	6.89	81.35%	1	4.00%	0.17	2.01%	10	40.00%	1.41	16.65%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
32	Satu Mare	44	100.00%	19.76	100.00%	42	95.45%	18.95	95.90%	2	4.55%	0.81	4.10%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
33	Sălaj	11	100.00%	1.36	100.00%	11	100.00%	1.36	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%	8.65	100.00%	23	92.00%	8.34	96.42%	2	8.00%	0.31	3.58%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
35	Suceava	9	100.00%	0.23	100.00%	7	77.78%	0.15	65.22%	1	11.11%	0.07	30.43%	1	11.11%	0.01	4.35%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
36	Teleorman	58	100.00%	7.75	100.00%	47	81.03%	6.64	85.68%	2	3.45%	0.39	5.03%	6	10.34%	0.30	3.87%	2	3.45%	0.09	1.16%	1	1.72%	0.33	4.26%
37	Timiș	84	100.00%	34.37	100.00%	67	79.76%	31.03	90.29%	12	14.29%	2.44	7.10%	5	5.95%	0.90	2.61%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
38	Tulcea	20	100.00%	2.04	100.00%	19	95.00%	1.99	97.55%	1	5.00%	0.05	2.45%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
39	Vaslui	25	100.00%	2.16	100.00%	12	48.00%	0.91	42.13%	13	52.00%	1.25	57.87%	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%	0.56	100.00%	6	100.00%	0.56	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%
41	Vrancea	22	100.00%	3.99	100.00%	22	100.00%	3.99	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	151	100.00%	259.63	100.00%	54	35.76%	57.33	22.08%	16	10.60%	30.91	11.91%	20	13.25%	73.49	28.31%	44	29.14%	72.57	27.95%	17	11.26%	25.33	9.76%
43	Sector 2	53	100.00%	29.38	100.00%	0	0.00%	0.00	0.00%	6	11.32%	6.32	21.51%	7	13.21%	5.86	19.95%	13	24.53%	11.94	40.64%	27	50.94%	5.26	17.90%

44	Sector 3	27	100.00%	6.74	100.00%	11	40.74%	1.29	19.14%	5	18.52%	2.64	39.17%	7	25.93%	2.12	31.45%	4	14.81%	0.69	10.24%	0	0.00%	0.00	0.00%
45	Sector 4	28	100.00%	10.08	100.00%	17	60.71%	4.20	41.67%	3	10.71%	0.30	2.98%	3	10.71%	0.50	4.96%	2	7.14%	3.74	37.10%	3	10.71%	1.34	13.29%
46	Sector 5	17	100.00%	4.31	100.00%	11	64.71%	2.92	67.75%	3	17.65%	0.57	13.23%	1	5.88%	0.80	18.56%	2	11.76%	0.02	0.46%	0	0.00%	0.00	0.00%
47	Sector 6	34	100.00%	9.66	100.00%	17	50.00%	5.48	56.73%	5	14.71%	0.86	8.90%	1	2.94%	0.01	0.10%	7	20.59%	2.52	26.09%	4	11.76%	0.79	8.18%
48	C.Mijl. Buc.	184	100.00%	145.90	100.00%	47	25.54%	15.75	10.80%	33	17.93%	33.74	23.13%	22	11.96%	26.66	18.27%	55	29.89%	51.41	35.24%	27	14.67%	18.34	12.57%
49	C. Mij. Iasi	2	100.00%	10.81	100.00%	1	50.00%	10.69	98.89%	1	50.00%	0.12	1.11%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%
50	C. Mij. Galati	5	100.00%	0.83	100.00%	0	0.00%	0.00	0.00%	0	0.00%	0.00	0.00%	3	60.00%	0.58	69.99%	2	40.00%	0.25	30.01%	0	0.00%	0.00	0.00%
51	C. Mij. Ploiesti	40	100.00%	15.94	100.00%	27	67.50%	9.65	60.54%	5	12.50%	2.46	15.43%	2	5.00%	0.30	1.88%	6	15.00%	3.53	22.15%	0	0.00%	0.00	0.00%
52	C. Mij. Craiova	21	100.00%	6.46	100.00%	16	76.19%	5.92	91.64%	3	14.29%	0.31	4.80%	1	4.76%	0.14	2.17%	1	4.76%	0.09	1.39%	0	0.00%	0.00	0.00%
53	C. Mij. Timisoara	34	100.00%	13.34	100.00%	22	64.71%	8.88	66.57%	3	8.82%	0.60	4.50%	2	5.88%	0.47	3.52%	4	11.76%	1.77	13.27%	3	8.82%	1.62	12.14%
54	C. Mij. Cluj	29	100.00%	9.97	100.00%	19	65.52%	5.91	59.28%	2	6.90%	0.72	7.22%	2	6.90%	1.02	10.23%	5	17.24%	2.29	22.97%	1	3.45%	0.03	0.30%
55	C. Mij. Brasov	20	100.00%	5.14	100.00%	13	65.00%	2.21	43.00%	4	20.00%	2.21	43.00%	2	10.00%	0.63	12.26%	1	5.00%	0.09	1.75%	0	0.00%	0.00	0.00%
56	DGAMC	199	100.00%	637.16	100.00%	53	26.63%	142.15	22.31%	23	11.56%	38.29	6.01%	24	12.06%	70.22	11.02%	43	21.61%	151.36	23.76%	56	28.14%	235.14	36.90%
57	Nerezidenti	119	100.00%	236.05	100.00%	26	21.85%	79.01	33.47%	24	20.17%	47.38	20.07%	21	17.65%	38.68	16.39%	39	32.77%	64.00	27.11%	9	7.56%	6.98	2.96%

Note:[1]Activitatea DGRFP Bucuresti se prezinta detaliat pentru AFP Sectoarela 1-6,AFPC Mijlocii,AFPC Nerezidenti,AFPJ Ilfov ;
[2]Prezenta sinteza reflecta starea DNOR selectate pentru restituire in perioada de pina la 31 martie 2016 cu restituirii efective operate pina la data de 31 martie 2016 si cu DNOR-urile care inregistrau intarzieri cu peste 180 zile la 31 martie 2016 solutionate pina la 14 aprilie 2016