

Chapter-III
Financial Management

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Financial Management was inefficient as the Department failed to utilise the available funds, on one side whereas huge liabilities were pending on the other. Delay in release of funds attracted interest liability of ₹ 18.70 crore. Pending liability in respect of wages and cost of material was ₹ 426.90 crore. No compensation was paid for delayed payments to workers though envisaged. Most importantly, the Department had not provisioned for payment of unemployment allowance under the scheme. There were variations between the NREGASoft figures and those in the certified financial accounts.

The MGNREGS is a centrally sponsored demand driven employment programme, implemented on a cost sharing basis between GoI and State Government. Releases of Central share or funds are based on the projection of labour demand¹ in the LB. The State government also bears the compensation for delayed payments of wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council.

Funding Pattern

Central Share (CS) of funds under the scheme is normally released in two tranches. While release of 1st tranche of CS is based on proportionate fund requirement as per the agreed to LB to take care of requirement for the first six months of the financial year subject to a maximum of 50 *per cent* of the total fund required for a whole year, the release of 2nd tranche is based on unspent balances and actual performance against the agreed to LB during the year. The sharing ratio between GoI and State under the various components of the scheme is given in **Table 3.1**.

Table 3.1: Funding pattern

Details of component	Central share	State share
Wages for unskilled manual workers	100 <i>per cent</i>	Nil
Wages for skilled and semi-skilled workers	75 <i>per cent</i>	25 <i>per cent</i>
Cost of material	75 <i>per cent</i>	25 <i>per cent</i>
Unemployment allowance	Nil	100 <i>per cent</i>
Administrative Expenditure	100 <i>per cent</i> ²	Expenditure of SEGC

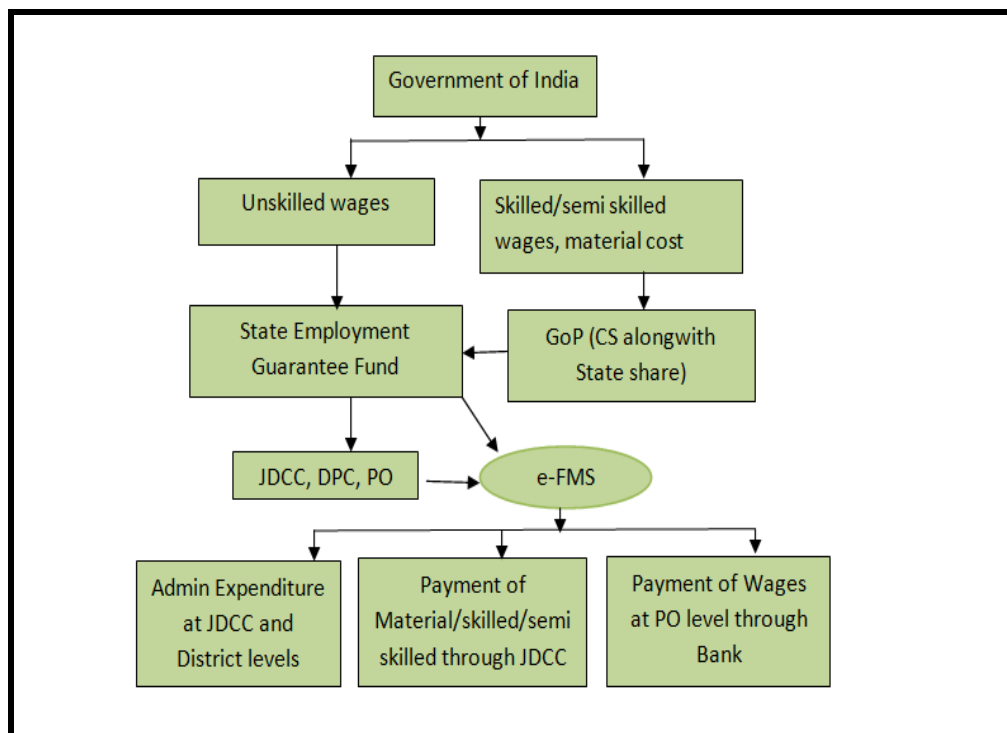
Source: MGNREGS Operational Guidelines, 2013

¹ Agreed to between GoI and State Government.

² Administrative expenditure may be upto six *per cent* of the total expenditure during 2016-2021.

The funds flow under the scheme is given in **Chart 3.1**.

Chart 3.1: Funds flow under MGNREGS



Source: *Operational Guidelines, 2013*

Funds of unskilled wages are transferred by the GoI directly in the State Employment Guarantee Fund (SEGF) - nodal bank account. GoI also releases 75 per cent of the expenditure of skilled, semi-skilled and material cost to GoP in two tranches. The GoI releases its share under skilled, semi-skilled and material to the Finance Department (FD) of the GoP. The GoP releases the funds to the SEG, Punjab after including its share. Under the scheme, payments of unskilled, skilled, semi-skilled wages and material are transferred into the accounts of labour/vendors/suppliers.

3.1 Financial Management

Para 2 of sanction letter issued by the GoI provides that State Government must transfer the funds along-with the State share to the SEG for programme implementation within three days positively from the date of receipt of these funds. Further, Para 4.1.2 (vi) of Operational Guidelines, 2013 provides that the cost of payments to the technical personnel including the mates, technical assistant etc., shall be part of the material component.

The funds released and expenditure incurred thereagainst during 2016-2021 are given in **Table 3.2**.

Table 3.2: Funds released and expenditure

(₹ in crore)

Year	OB	Released funds			Total released	Misc. Receipt	Total funds available	Expenditure incurred				Total Exp.	CB
		Material		Wages				CS	SS	Wages	Admn. Exp.		
		CS	SS										
1	2	3	4	5	6 (3+4+5)	7	8 (2+6+7)	9	10	11	12	13 (9+10+11+12)	14
2016-17	15.49	72.81	24.26	403.10	500.17	7.54	523.20	52.25	17.42	414.49 ³	22.70	506.86	16.34
2017-18	16.34 ⁴	109.58 ⁵	31.32	478.16	619.06	1.68	637.08	76.28	25.43	478.16	27.23	607.10	29.98
2018-19	29.98	163.94 ⁶	55.85	460.48	680.27	15.78 ⁷	726.03	104.93	34.98	460.48	33.29	633.68	92.35
2019-20	92.35	145.84	44.79	604.76	795.39	2.23	889.97	141.19	44.79	604.76	33.72	824.46	65.51
2020-21	65.51	217.90	80.43	1,027.31	1,325.64	2.22	1,393.37	184.42	61.47	1,027.31	40.55	1,313.75	79.62
Total		710.07	236.65	2,973.81	3,920.53	29.45	4,169.65	559.07	184.09	2,985.20	157.49	3,885.85	

Source: Departmental data

Note: Figures of expenditure incurred included only disbursed amount during the year.

From the above table it is seen that

- There was enhancement in LB during the Covid-19 pandemic year 2020-21.
- Despite the availability of funds for skilled/semi-skilled labour and material, the Department failed to utilise the entire amount. This was partly due to late release of funds by the Finance Department, Punjab.
- Out of ₹ 946.72 crore (Central and State share) released by GoP during 2016-2021, an amount of ₹ 881.38 crore was released by the Finance Department with delays ranging from three to 304 days with an average delay of 87 days. As per the instructions of GoI, the State Government was liable to pay interest of ₹ 18.70 crore at the rate of 12 per cent per annum for delay in release of funds. No correspondence relating to raising of demand of interest from State was found on record in JDCC office.

Audit raised the issue of non-demand of interest from the GoP for delayed release of funds, the Department assured to take up the matter with the Finance Department. However, compliance was awaited (November 2022). Thus, failure of the Department to efficiently manage the financial resources led to undue creation of interest liability of ₹ 18.70 crore.

The Department may ensure that funds are released to the implementing agencies in time to avoid delay in utilisation of funds and fix responsibility on the defaulting officials for delayed release of funds.

³ Includes ₹ 11.40 crore pertaining to previous year expenditure.

⁴ Actual difference of total available funds and total expenditure is ₹ 27.74 crore which includes ₹ 11.40 crore pertaining to previous year expenditure. Hence Opening balance has been taken as ₹ 16.34 crore for the year 2017-18 (as per CA report).

⁵ It includes ₹ 14.92 crore pertaining to financial year 2016-17 which was released during 2017-18.

⁶ It includes ₹ 46.14 crore pertaining to financial year 2017-18 which was released during 2018-19.

⁷ It includes ₹ 13.40 crore of PMKSY Fund which was authorised to be incurred under MGNREGS.

3.2 Pending liability

As per instructions issued (July 2016) by MoRD, GoI, the pending liabilities of wages under the scheme should be cleared as per the MGNREGS guidelines, payment to the workers should be made within 15 days of work done.

The data available on the Management Information System was scrutinised and following observations were found:

(i) In the State, an amount of ₹ 426.90 crore was outstanding in respect of unskilled wages, semi-skilled/skilled wages, material, and taxes during 2016-2021. The details of outstanding liability are given in **Table 3.3**.

Table 3.3: Outstanding liabilities

					(₹ in crore)
Year	Unskilled wages	Semi-skilled/ skilled wages	Material	Tax	Total
2016-17	0.98	0.10	6.79	0.01	7.88
2017-18	1.16	0.31	6.50	0.51	8.48
2018-19	1.63	0.64	23.43	1.90	27.60
2019-20	1.88	0.60	27.02	2.24	31.74
2020-21	6.54	8.28	317.68	18.70	351.20
Total	12.19	9.93	381.42	23.36	426.90

Source: Departmental data

As can be seen from the above, against a total expenditure of ₹ 743.16 crore on material during the period 2016-2021, the Department had not cleared dues of ₹ 381.42 crore constituting 51.32 per cent of total expenditure claimed. The pending dues were over periods ranging from one to five years. Non-payment of dues to suppliers over unduly long periods would result in losing their interest in the scheme which had been cited as a reason for incomplete works in this report. At the same time, given the state of record maintenance and lack of monitoring, (discussed in a later chapter) it would not be farfetched to question the genuineness of supplies.

Similarly, wages to the tune of ₹ 22.12 crore were pending for one to five years during the period 2016-2021, towards both skilled and unskilled wages. Again, if genuine, this was denial of wages to the very poor people defeating the scheme objective. However, in the absence of proper recording of events as per the guidelines, the presence of ghost works and workers cannot be ruled out. These liabilities require detailed investigation by the Department and early resolution.

(ii) Out of selected 120 GPs, the pending liability in 18 GPs was 'Nil' whereas in 102 GPs, an amount of ₹ 2.07 crore was required to be paid to the unskilled/semi-skilled/skilled workers, for material and taxes (**Appendix 3.1**).

(iii) In selected districts, the pending liability was ₹ 79.04 crore (March 2021) whereas in selected blocks it was ₹ 21.13 crore (March 2021)

which was to be paid for unskilled/semi-skilled/skilled wages, material and taxes for the period 2016-2021 (*Appendices 3.2 and 3.3*).

Thus, as MGNREGS is employment given to those, in need of daily wages, non-payment of wages defeated the very objective of the scheme. Further, harassment of vendors cannot be ignored as well; as the payments due to vendors, was running into crores for each year.

(iv) Further, in selected districts, total 1,21,993 transactions of ₹ 17.70 crore were rejected during 2016-2021, out of which total 5,394 transactions of ₹ 0.79 crore⁸ were still pending for regeneration.

(v) In the State, the reasons for non-making payment to the unskilled workers were analysed and found that during the period 2016-2021, total 4,34,070 transactions of ₹ 63.09 crore of unskilled workers had been rejected. The stated reasons were dormant bank accounts, changing of bank, variation in IFSC code, incorrect bank accounts and non-mapping of Aadhaar of beneficiaries.

The status of transactions rejected and action taken on it is given in **Table 3.4**.

Table 3.4: Status of transactions rejected and regenerated

(Amount in ₹)

Year	Total Rejected Transactions	Amount of total Rejected Transactions	Rejected transactions Successfully regenerated and payment made		Transactions Regenerated but pending for payment at Bank level		Transactions Pending for Regeneration	Amount Pending for Regeneration
			No. of Transactions	Transaction Amount	No. of Transactions	Transaction Amount		
1	2	3	4	5	6	7	8	9
2016-17	58,022	7,64,03,932	54,288	7,15,00,674	1,572	20,86,333	2,162	28,16,925
2017-18	88,700	12,31,42,791	83,970	11,67,07,570	2,906	37,96,880	1,824	26,38,341
2018-19	1,01,549	14,97,71,822	95,163	14,08,55,275	3,594	49,58,446	2,792	39,58,101
2019-20	1,03,401	14,80,63,920	92,535	13,24,81,981	6,997	1,02,11,299	3,869	53,70,640
2020-21	82,398	13,34,83,983	60,520	9,77,04,401	11,281	1,90,34,936	10,597	1,67,44,646
Total	4,34,070	63,08,66,448	3,86,476	55,92,49,901	26,350	4,00,87,894	21,244	3,15,28,653

Source: MIS data

Table 3.4 shows that out of total rejected 4,34,070 transactions, 4,12,826 transactions had been regenerated. Out of regenerated transactions, payment of ₹ 4.01 crore pertaining to 26,350 transactions was pending at bank level whereas 21,244 transactions of ₹ 3.15 crore were still pending for regeneration.

8

District	No. of rejected transactions	Amount (₹ in crore)	Pending transactions for regeneration	Amount (₹ in crore)
Amritsar	16,438	2.59	1,549	0.24
Jalandhar	9,929	1.80	126	0.02
Moga	28,705	3.17	609	0.05
Sangrur	27,630	3.57	24	0.003
Ferozepur	30,350	5.24	2,760	0.44
SAS Nagar	8,941	1.33	326	0.04
Total	1,21,993	17.70	5,394	0.79

The Department accepted the facts (September 2022) and stated that they would try to clear the pending liabilities. It was also stated that efforts in this regard had been made and now only 2,000 cases were pending. However, final compliance was awaited (November 2022).

3.3 Pending compensation for delayed payments to workers

In terms of Para 29 of the revised schedule II of NREGA, 2005 and vide GoI notification No. S.O.19 (E) January 2014, a detailed procedure for establishing a compensation system for delay in payments has been laid down. As per system, MGNREGS workers are entitled to receive delay compensation, at a rate of 0.05 *per cent* of the unpaid wages per day for the duration of the delay beyond the 15th day of the closure of the muster roll. The amount paid for delayed compensation, is to be recovered from the responsible officials.

The data regarding pending compensation was available only in MIS data. The scrutiny revealed that out of selected 120 GPs, in 62 GPs an amount of ₹ 0.63 lakh was outstanding for making payment as compensation for delayed payments (March 2021) of wages for the period 2016-2021 (*Appendix 3.4*).

In selected districts, an amount of ₹ 18.36 lakh⁹ was payable to the workers on account of late payment against the works executed. In selected blocks, an amount of ₹ 2.91 lakh pertaining to compensation for delayed payments was also outstanding as of March 2021 (*Appendix 3.5*).

Scrutiny of records and information collected from JDCC revealed that against approved compensation of ₹ 1.35 crore for the period 2016-2021, an amount of ₹ 0.89 crore was paid leaving balance amount of ₹ 0.46 crore to be paid as of March 2021 as detailed in **Table 3.5**.

Table 3.5: Pending compensation for delayed payment of wages

(Amount in ₹)

Year	Approved delay in Days	Approved amount	Delayed compensation Paid	Pending compensation
2016-17	1,47,91,115	99,58,979	73,72,952	25,86,027
2017-18	32,93,541	24,69,287	12,08,776	12,60,511
2018-19	11,39,580	7,28,516	2,03,069	5,25,447
2019-20	3,21,937	2,29,828	88,205	1,41,623
2020-21	2,50,675	1,72,299	68,965	1,03,334
Total	1,97,96,848	1,35,58,909	89,41,967	46,16,942

Source: Departmental data

During beneficiary survey of 1,097 beneficiaries, 71 (6.47 *per cent*) beneficiaries stated that they could not get payment of wages within

⁹ (i) Amrisar: ₹ 7,85,451; (ii) Ferozepur: ₹ 32,507; (iii) Jalandhar: ₹ 1,89,762; (iv) Moga: ₹ 3,05,422; (v) SAS Nagar : ₹ 71,482; and (vi) Sangrur: ₹ 4,50,990.

prescribed limit of 15 days from the date of completion of work and 180 (16.40 per cent) beneficiaries did not know about their payment details.

The Department acknowledged the fact and stated (September 2022) that pending compensation for delayed payments would be cleared as per direction of GoP. It was also stated by the Department that delayed compensation amount would be recovered from the responsible officials. Audit noticed a meager recovery of ₹ 1,697 till November 2022. Recovery of balance amount may be made at the earliest. Delayed payment of wages defeat the very purpose of providing employment in time of need.

3.4 Non-providing of unemployment allowance

Para 3.5 of Operational Guidelines, 2013 provides that if an applicant is not provided employment within fifteen days of receipt of his/her application seeking employment, he/she shall be entitled to a daily unemployment allowance which will not be less than one-fourth of the wage rate for the first thirty days and not less than one-half of the wage rate for the remaining period of the financial year. Further, as per departmental instructions (July 2016), employment register is required to be maintained manually.

Physical records such as demand register for employment demanded and offered were not maintained in any of the selected GPs. Thus, the work demanded and work offered cannot be compared and therefore, the unemployment allowance could not be calculated.

However, the data available on the Management Information System was scrutinised and observations were made.

In selected districts, the unemployment allowance to 1,72,390 HHs was not provided though they had demanded the work. The details are given in **Table 3.6**.

Table 3.6: Unemployment allowance not paid to number of households

Year	Amritsar	Ferozepur	Jalandhar	Moga	SAS Nagar	Sangrur	Total
2016-17	1,303	3,331	2,393	4,578	587	4,510	16,702
2017-18	2,677	4,484	3,800	5,459	771	7,216	24,407
2018-19	11,160	8,976	4,693	7,987	1,171	13,220	47,207
2019-20	11,218	10,119	2,686	8,954	1,983	6,363	41,323
2020-21	14,932	7,238	6,394	6,497	1,107	6,583	42,751
Total	41,290	34,148	19,966	33,475	5,619	37,892	1,72,390

Audit observed that due unemployment allowance was available in MIS data for 2020-21 only. As per this data, out of selected 120 GPs, in 65 GPs of 12 blocks, the unemployment allowance of ₹ 8.35 lakh was to be paid to 723 workers for 6,349 days who demanded the work but not provided within prescribed time limit of 15 days¹⁰. The delay of eligible unemployment

¹⁰ The delay was noticed from one to 20 days.

allowance was ranging between one to 20 days (*Appendix 3.6*). Further, the unemployment allowance was calculated by taking 50 per cent of applicable wages, whereas it was required to be calculated by taking 25 per cent of applicable wages, as the delay was less than 30 days.

The Department accepted the facts and stated (September 2022) that policy in respect of Unemployment allowance had already been submitted to FD for approval. Due to non-framing of unemployment allowance policy, unemployment allowance could not be provided to any beneficiary.

3.5 Mismatch of Departmental data with NREGASoft data

As per para 11.3 of Operational Guidelines, 2013, the entire data is put in the public domain through MIS and is viewable over the Internet and the states must devise a mechanism to ensure integrity of the data being entered.

Scrutiny of the record (August 2021) revealed that there was mismatch between the data related to budget allotment and expenditure, opening and closing balances of fund at State level provided by the Department prepared by a chartered accountant and data uploaded on NREGASoft during 2016-2021. The difference is given in **Tables 3.7 and 3.8**.

Table 3.7: Mis-match of Available funds and expenditure

(₹ in crore)

Year	Data provided by Department		Data as per NREGASoft		Difference	
	Total available fund	Total expenditure	Total available fund	Total expenditure	Total available fund	Total expenditure
1	2	3	4	5	6 (2-4)	7 (3-5)
2016-17	523.20	506.86	542.59	531.27	(-) 19.38	(-) 24.40
2017-18	637.08	607.10	202.83	638.00	434.26	30.89
2018-19	726.03	633.68	240.95	669.76	485.08	(-) 36.08
2019-20	889.97	824.46	188.59	767.33	701.37	57.11
2020-21	1,393.37	1,313.75	230.92	1,240.81	1,162.05	72.94

Source: MIS and Certified Financial Statements

Similarly, out of six selected districts, in three districts¹¹, the difference in the departmental data and data uploaded on the MIS (NREGASoft) regarding funds available and expenditure thereagainst was observed during 2016-2021 (*Appendix 3.7*).

Table 3.8: Mis-match of data in Opening and Closing balances in State

(₹ in crore)

Data available on NREGASoft			
Year	OB	CB	Difference within NREGASoft
A	B	C	D
2016-17	5.71	11.32	CB not available
2017-18	13.22	(-) 435.18	(+) 1.90
2018-19	21.51	(-) 428.81	(-) 456.69
2019-20	47.95	(-) 578.74	(-) 476.76
2020-21	44.33	(-) 1,009.89	(-) 623.07

Source: MIS and departmental data

¹¹ (i) Amritsar; (ii) Ferozepur; and (iii) Jalandhar.

In all selected districts, there was difference within opening and closing balances for the period 2016-2021 within the NREGASoft (*Appendix 3.8*).

The Department accepted the facts (September 2022) and stated that this was due to not updating the data on NREGASoft and any change in the data base could not be made at state level as it is being maintained by NIC. It, further stated that the matter would be taken up with MoRD.

The reply of the Department is not acceptable as it did not disclose as to what really caused such variations in the NREGASoft. As this information is available in the public domain through NREGASoft, the reliability of information should have been ensured.

3.6 Conversion of account into Aadhaar Based Payment

Para 15.2 of Master Circular of 2017-18 provides that the account details of the workers will be updated regularly in the MIS, but in order to make Aadhaar Based Payments (ABP), there is a need for Aadhaar seeding and its mapping at National Payments Corporation of India mapper by the banks. Para 8.8 (ii) of Operational Guidelines, 2013 provides that in order to ensure timely payments to the workers for the work done, State shall fix up maximum time limits for each complete process resulting in payment of wages to the wage seekers, in such a way that each wage seeker gets the wage payments for the work done in a week by the end of the subsequent week.

The physical records were not maintained related to Aadhaar mapping with accounts of active workers.

The data from the Management Information System was scrutinised and following observations were found:-

The details of rejected transaction due to non-mapping with Aadhaar during 2016-2021 in respect of selected blocks are given in **Table 3.9**.

Table 3.9: Transaction rejected due to non-mapping of Aadhaar Cards

Name of Block	Transaction rejected	Amount (in ₹)	Transaction not regenerated	Amount (in ₹)	Regenerated transactions not processed	Amount (in ₹)
Verka	35	51,693	0	0	9	13,492
Rayya	226	17,13,754	0	0	136	1,70,035
GhallKhurd	94	1,37,466	0	0	3	4,713
Zira	242	4,11,002	3	5,528	26	53,545
Mehatpur	117	2,45,759	5	8,146	28	56,691
Lohian	819	11,74,920	7	10,988	23	31,967
Baghapurana	464	3,79,423	4	4,194	129	99,467
Moga-1	177	1,72,165	0	0	3	1,440
Malerkotla	650	7,55,627	0	0	120	1,34,073
Sangrur	950	12,84,780	0	0	0	0
Kharar	2,831	39,43,752	36	42,370	155	2,00,066
Majri	1,578	22,93,841	3	7,540	21	39,667
Total	8,183	1,25,64,182	58	78,766	653	8,05,156

Source: MIS data

From the above table it is evident that:

- In selected blocks 8,183 transactions having ₹ 1.26 crore were rejected due to non- mapping of Aadhaar during 2016-2021.
- 58 transactions of ₹ 0.79 lakh, pertained to six blocks, were not regenerated (August 2021).
- 653 transactions of ₹ 8.05 lakh were neither shown proceeded for payment in individual transaction trial even after re-generation of transactions nor shown as pending transactions available on NREGASoft.

Thus, 711 workers were waiting for payment of their wages in the selected blocks.

In the State, Aadhaar mapping with accounts of active workers was still pending as given in **Table 3.10**.

Table 3.10: Status of conversion of account in Aadhaar Based Payment

Name of entity	Total active workers	Workers converted into Aadhaar based payment	Workers yet to be converted into Aadhaar based payment	Percentage of non conversion
JDCC	16,49,671	7,31,437	9,18,234	55.66
SANGRUR	90,323	49,352	40,971	45.36
Ferozepur	1,05,997	29,538	76,459	72.13
Amritsar	82,873	15,603	67,270	81.17
Moga	82,677	45,475	37,202	44.99
Jalandhar	53,859	22,203	31,656	58.77
SAS Nagar	23,552	9,449	14,103	59.88

Source: Departmental data

Table 3.10 shows that 55.66 *per cent* accounts of HHs were pending for conversion into ABP at State level (March 2021) whereas in selected districts the accounts ranging between 44.99 *per cent* and 81.17 *per cent* were pending for conversion into ABP.

Beneficiary survey results:

All 1,097 beneficiaries surveyed during field visit in selected GPs stated that they were in possession of Aadhaar cards.

Thus, the Department failed to ensure that all the active workers were paid through ABP system. Had all the payments to the workers been converted into Aadhaar based payment, the delay in payments i.e. 15 days from completion of works, possibility of payment to other workers could have been avoided. Further, transparency would be there if accounts of workers were mapped with Aadhaar. Beneficiary survey also showed that Aadhaar cards were available for all the works which were surveyed. Thus, Department had

not taken any sincere efforts for Aadhaar mapping to bring beneficiaries into Aadhaar Based Payment.

The Department stated (September 2022) in exit conference that the compliance would be made shortly. Final compliance was awaited (November 2022) in audit.

Non-mapping of 55.66 *per cent* accounts of HHs for conversion into ABP at State level resulted in lack of assurance as to whether the payments were made to the beneficiary, in whose name, the works were executed and muster roll had been prepared.

3.7 Inadmissible expenditure

Para 12.5.2 of Operational Guidelines, 2013 provides that Central Government gives up to six *per cent* of the total expenditure on administrative expenses. Further, para 12.5.6 provides that expenditure should not be incurred on Specific¹² items.

Scrutiny of the records (August to December 2021) revealed that an amount of ₹ 4.59 lakh was irregularly incurred on maintenance of old vehicles, civil works and on other items which were not covered under the scheme (*Appendix 3.9*).

The Department admitted the fact and assured (September 2022) to recover the irregularly incurred expenditure.

3.8 Conclusion

There were instances of delayed release of funds to the implementing agencies and unemployment allowances were not paid. There were many instances of late payment of wages to the workers. Instances of expenditure on prohibited heads were also noticed.

3.9 Recommendations

- (i) *The Department may ensure that funds are released to the implementing agencies in time to avoid delay in utilisation of funds;*
- (ii) *The Department may ensure timely payment of due wages to the workers;*

¹² (i) Purchase of vehicles and repair of old vehicles; (ii) Civil works; (iii) Salaries/ remuneration of functionaries already engaged by the Government/ PRIs/ any other implementing agency; and (iv) Material procurement for works.

- (iii) The Department may take steps to resolve the issue of non-payment of unemployment allowance to the eligible beneficiaries;*
- (iv) The Department may take steps to ensure that the expenditure is not incurred on prohibited heads of expenditure; and*
- (v) The Department may consider clearing the pendency of compensation for delayed payments to unskilled workers.*