§ 140. Recovery of delinquent payments. Amounts due from political subdivisions under sections one hundred thirty-eight and one hundred thirty-nine of this chapter and which are unpaid after the final date for their payment, may, at the request of the director and after written notice to the fiscal officer of the political subdivision liable therefor, be deducted, with interest, from any moneys payable by the state to such political subdivision, or such delinquent payments may be recovered, with interest, by an action as upon contract in a court of competent jurisdiction against such political subdivision. If the amount due from the political subdivision, with interest thereon, is unascertainable because of the failure of such subdivision to file one or more reports, any or all moneys payable by the state to such subdivision may be withheld until such report or reports are filed and the amount due, with interest, is paid directly by the political subdivision or as provided above. In the case of amounts due under sections one hundred thirty-four, one hundred thirty-five and one hundred thirty-eight of this chapter, such interest shall be computed at the rate established by the Federal Social Security Act. Such rate shall be applied on a per-diem basis based on the number of days from the final due date established for such payment by the Federal Social Security Act through and inclusive of the date such payment is credited to the account of the Secretary of the Treasury of the United States. In the case of amounts due under section one hundred thirty-nine of this chapter, interest shall be computed from the first day after the final date for payment at the rate of four per centum per annum.