

Finin2min

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Labour & Manpower Law Publication Series

Chapter XIII - Audio-visual workers

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18 Authors: CA Nikhil Gupta & Kajri Singh Sections: 115-115 Central Rules mapped: 1 Local source-hashed Act text + linked Rules and implementation analysis

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OSHC Code, 2020 Audio-visual workers four-step compliance flowchart

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: Every mapped section of the parent Code is embedded locally from the retained official India Code PDF and carries the source SHA-256. Linked 2026 Central Rules, forms, notifications and operational analysis remain subject to the official Gazette and subsequent amendments.

Chapter decision flow

Classify establishment & person → Fix event date → Apply section and Rule → Complete form/record → Retain evidence & remedy file

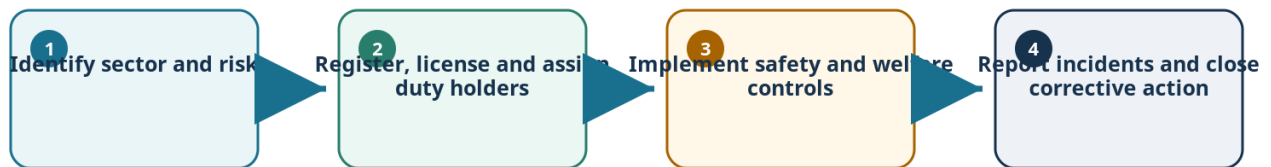
Finin2min Summary - Chapter in 2 Minutes

This chapter turns audio-visual workers into an operational control file. It covers Social security fund; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Chapter XIII - Audio-visual workers

FININ2MIN LEGAL FLOW

OSHWC Code, 2020 — Audio-visual workers



Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Use this flow with the chapter provision map, implementation controls, evidence checklist, limitation/forum review and remedy framework. Confirm the operative Central and State instruments on the event date.

Chapter XIII - Audio-visual workers

Finin2min implementation explanation

Maintain a controlled implementation file for Chapter XIII - Audio-visual workers: coverage and event date, operative Central/State instrument, responsible owner, approval and authority, form/portal step, due date, calculation basis, supporting evidence, exception, escalation and closure proof. Reconcile payroll, HR, finance, contractor and legal records before sign-off.

Practical example

Classify the worker and establishment, identify the operative provision and notified instrument on the event date, compute the entitlement or exposure from source records, obtain approval, complete the filing/payment/action, and retain evidence. Do not use a portal value or payroll label as a substitute for the statutory test.

Calculation / control template

Control calculation: verified population or transaction base $\times$ applicable notified rate/amount $\times$ eligible period, adjusted for statutory inclusions, exclusions, ceilings, interest, compensation and prior payments. Reperform the calculation from retained source data.

Current-law control: verify the operative Central/State instrument, notification, form, portal and binding judgment on the event date. Numerical amounts in examples are illustrative unless expressly sourced.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations and rights

- Section 115: Social security fund

Key thresholds and timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms, registers and evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Retain classification, calculation, approval, communication, acknowledgement and payment/filing proof.

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee/worker remedy snapshot

Core protection: the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm the authority, limitation and appeal route stated in this chapter.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

1. Freeze the event date, establishment, location and person/worker classification.
2. Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.

3. Reperform the calculation or decision test and document every exception or approval.
4. Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
5. Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for audio-visual workers, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

[Download one-page Finin2min cheat sheet](#)

Section-by-section provision map

Provision	Subject	Implementation focus
Section 115	Social security fund	Trigger, linked Rule/form, evidence, consequence and remedy

Section 115: Social security fund

Current statutory text

115. Social security fund.—(1) There shall be established by the appropriate Government a social security fund for the welfare of the unorganised workers to which there shall be contributed from composition of the offence as specified in sub-section (4) of section 111 the penalty as specified in sub-section (6) of section 111.

(2) The fund may also be funded by such other sources as may be prescribed by the appropriate Government.

(3) The fund shall be administered and expended for welfare of the unorganised workers in such manner as may be prescribed by the appropriate Government including the transfer of any fund to any fund established under any other law for the time being in force for the welfare of unorganised workers.

Explanation.—For the purpose of this section the expression “unorganised workers” shall have the same meaning as is assigned to it under clause (m) of section 2 of the Unorganised Workers’ Welfare Security Act, 2008 (33 of 2008).

CHAPTER XIV

MISCELLANEOUS

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 183: Rule 183 — Social Security Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.

- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 183 | Official source: [section 115](#).

Rules, forms, registers, portals and due dates

Rule Subject

Text/control status

183 Rule 183 — Social Security Fund Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control

Required action

Enactment

Record Act number, assent and Gazette publication.

Commencement

Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.

Central Rules

Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.

State instrument

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law

Transition control

Factories Act, 1948

Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Plantations Labour Act, 1951

Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law**Transition control**

Mines Act, 1952

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Working Journalists laws

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Motor Transport Workers Act, 1961

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Beedi and Cigar Workers Act, 1966

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Contract Labour Act, 1970

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Inter-State Migrant Workmen Act, 1979

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Cine-Workers Act, 1981

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Dock Workers Act, 1986

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

BOCW Act, 1996

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Practical transaction application

Apply the chapter to site acquisition, factory/establishment registration, contractor mobilisation, licence conditions, migrant-worker deployment,

construction, hazardous process, working hours, welfare, accident response and shutdown planning.

Authority, consent and execution controls

Identify the employer, occupier, manager, principal employer, contractor, safety officer, medical officer and authorised signatory. Verify licences, appointments, delegations and government approvals before mobilisation; contract allocation does not extinguish statutory responsibility.

Stamp duty and registration alerts

Licences and statutory registrations are distinct from stamping/registration of leases, construction contracts, contractor agreements, security instruments and land documents. Check State stamp and registration law for the underlying transaction while separately completing labour-law approvals.

Evidence and document-retention checklist

Retain the operative law/rule version, classification note, approvals, signed instruments, statutory forms, portal acknowledgements, registers, calculations, bank proof, correspondence, inspection records, service proof, decision and appeal file. Apply the longer of the statutory retention rule, litigation hold, tax/audit need and contractual requirement; restrict access to personal and sensitive data.

Performance, delivery and payment controls

Use pre-mobilisation gates for registration, licence, competency, medical fitness, training, PPE, welfare and emergency readiness. Link contractor invoices to attendance, wage payment, contribution proof, safety records and incident closure.

Breach, loss, mitigation and remedy framework

On detecting a breach, stop continuing exposure, preserve evidence, quantify employee and government dues, identify affected persons, make lawful corrective payment/filing, notify the authorised decision-maker, assess self-disclosure or compounding where available, and reserve contractual recovery against responsible vendors without delaying statutory remediation.

Limitation and forum controls

Route inspection, licence, prohibition, penalty and appeal matters to the prescribed authority and court. Preserve inspection records, sampling chain, accident evidence, notices and appeal clocks; contractual dispute forums do not displace regulatory action.

Arbitration and mediation interface

Arbitration or mediation may resolve employer-contractor allocation and indemnity disputes, but cannot bind inspectors, waive safety duties, suppress accident reporting or replace statutory prosecution/appeal channels.

Company, partnership, GST and tax overlays

For a company, align board/delegation and officer-in-default controls; for an LLP or partnership, identify the designated partner/partner and authorised employer representative. Labour dues can affect transaction price, indemnities, director/partner exposure and insolvency claims. Salary/TDS, perquisite, contractor TDS, GST on outsourced services and accounting provisions must be reconciled without treating tax treatment as proof of labour-law classification.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 115 - Social security fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

[← Previous: Inter-State migrant workers](#)[Next: Mines →](#)

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