(b) Devolution of State's share from divisible pool of Central Taxes and Duties to Government of Punjab during the last three years is as under:—

	Rs. (In crore
2008-09	2084.01
2009-10	2144.10
2010-11	3050.87

In addition to the above, Central assistance is also provided by various other Ministries through various schemes.

Skill upgradation of doctors

- *9. SHRI BHARATSINH PRABHATSINH PARMAR: Will the Minister of HEALTH AND FAMILY WELFARE be pleased to state:
- (a) the corrective action taken by the Ministry in co-ordination with the Medical Council of India (MCI) and State Governments on the fact that after getting medical degree, many allopathic doctors are not updating their knowledge and skills about the effect of climate change on human body, changing pattern of diseases, drug resistance, germs, latest scientific medical instruments and latest medicines; and
- (b) whether as a result, particularly the poor and middle class families are not getting the best medical treatment and in some cases, it results in fatality?

THE MINISTER OF HEALTH AND FAMILY WELFARE (SHRI GHULAM NABI AZAD): (a) and (b) Clause 1.2.3 of Medical Council of India's (MCI) Indian Medical Council (Professional conduct, Etiquette and Ethics) Regulations, 2002, prescribes that a Physician should participate in professional meetings as part of Continuing Medical Education programmes, for at least 30 hours every five years, organized by reputed professional academic bodies or any other authorized organisations. The compliance of this requirement shall be informed regularly to Medical Council of India or the State Medical Councils.

There is no provision in the existing Indian Medical Council Act, 1956, for mandatory re-registration of doctors. However, National Commission for Human Resources for Health (NCHRH) on the overarching regulatory body for medical education and allied Health Sciences proposed to be set up by the Central Government has a mandatory provision for re-registration for doctors which *inter-alia* provides that the doctor has attended such seminar, conference, workshop or any other programme for the purpose of updating his professional knowledge and skill.

Tax treaty with foreign countries

- *10. SHRI RAMDAS AGARWAL: Will the Minister of FINANCE be pleased to state:
- (a) whether Government has entered into any tax treaty with Swiss Government and 15 more foreign countries on Tax Information Exchange Agreement (TIEA) which will allow India to seek specific information on black money and tax evasion cases;

- (b) if so, how many countries have so far shared the data with India on tax evasion on account of the black money stashed abroad; and
 - (c) the details of Indians who have stashed money abroad, country-wise?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE): (a) Yes, Sir, India has concluded negotiation of protocol amending the Agreement and the Protocol between the Government of Republic of India and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income (Amending Protocol). This Amending Protocol was signed at New Delhi on 30th August, 2010. This amending protocol has entered into force on 7th October, 2011. The new provision of the exchange of information allow exchange of banking information, in specific cases, that relate to fiscal year beginning on or after 1st April, 2011.

India has also concluded negotiation of Tax Information Exchange Agreements (TIEAs) with 17 countries/jurisdiction. They are Argentina, Bahamas, Bahrain, Bermuda, British Virgin Islands, Cayman Islands, Congo, Costa Rica, Gibraltar, Guernsey, Isle of Man, Jersey, Liberia, Macau, Marshall Islands, Monaco and Saint Kitts and Nevis. TIEAs with Bermuda, Bahamas, British Virgin Islands, Cayman Islands and Isle of Man have entered into force. Under these TIEAs, India can obtain specific information on black money and tax evasion cases.

(b) and (c) India has obtained a number of information on tax evasion on account of the black money stashed abroad, from various countries. However, the information so obtained is protected under the confidentiality provision of the DTAA/TIEA under which the information has been obtained.

Inspection of MGNREGS accounts by the Government Auditors

- *11. SHRIMATI SHOBHANA BHARTIA: Will the Minister of RURAL DEVELOPMENT be pleased to state:
- (a) whether Government has invited the Government Auditor to inspect the accounts of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS);
- (b) if so, the time by when the Government Auditor proposes to inspect the accounts of MGNREGS in various States and submit detailed report to the Centre;
- (c) whether the Central Government proposes to ensure that the funds allocated to States/UTs under the Scheme are utilised in a transparent manner; and
 - (d) if so, the details thereof?

THE MINISTER OF RURAL DEVELOPMENT (SHRI JAIRAM RAMESH): (a) and (b) As per Section 24 of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) 2005, the Central Government may in consultation with the Comptroller and Auditor General (CAG) of India, prescribe appropriate arrangements for audits of the accounts of the Schemes at all levels. The Ministry has, accordingly, in consultation with the CAG, notified on 30th June, 2011, the Mahatma