and any liability under sections 21 and 21A shall not be included in the liability of the Corporation for the purposes of section 14.

Moneys received.

- (2) All moneys received by the Corporation
- (a) by way of recovery of any amount paid by the Corporation in discharge of its liability under a contract of insurance entered into under section 21;

(b) in discharge of the liability of an importer under an

instrument;

(c) from the sale of a guaranteed instrument; or

(d) pursuant to a loan made by the Corporation on the security of a guaranteed instrument;

shall be paid to the Receiver General of Canada and shall

form part of the Consolidated Revenue Fund.

Separate accounts.

(3) The Corporation shall maintain a separate account of 15 all receipts and disbursements arising out of contracts entered into under section 21 and business transacted under section 21A and shall, if the Minister of Finance so directs, pay to the Receiver General of Canada any part of such receipts that the Minister considers to be in excess of the 20 amount required to meet expenses and overhead arising out of such contracts and business.

Orders to be laid before Parliament.

(4) All orders in council made under sections 21 and 21A while Parliament is in session shall be laid before Parliament during such session and, if made while Parliament is not in 25 session, shall be laid before Parliament at the next ensuing session."