



Farm Products Council
of Canada

Conseil des produits agricoles
du Canada

Central Experimental Farm
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Ottawa, Ontario K1A 0C6

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960, avenue Carling
Ottawa, Ontario K1A 0C6

Le 18 octobre 2024

Monsieur Roger Pelissero
Président
Les Producteurs d'œufs du Canada
21, rue Florence
Ottawa (Ontario) K2P 0W6

Objet : Modifications proposées aux taux des indemnités journalières des Producteurs d'œufs du Canada

Cher Monsieur Pelissero,

Lors de sa réunion du 18 octobre 2024, le Conseil des produits agricoles du Canada (le Conseil) a examiné les modifications proposées aux taux des indemnités journalières versées aux administrateurs des Producteurs d'œufs du Canada.

Après un examen approfondi de la justification fournie dans votre lettre du 12 septembre 2024, et une analyse interne, les membres du Conseil ont approuvé les changements.

Pour toute question, n'hésitez pas à communiquer avec moi ou avec Lisa Melanson-Daigle, secrétaire du Conseil, par courriel à l'adresse fpcc.secretariat.cpac@fpcc-cpac.gc.ca.

Sincères salutations,

Signature sur la version originale

Brian Douglas
Président

September 12, 2024

Mr. Brian Douglas
Chairman
Farm Products Council of Canada
Central Experimental Farm
Building 59, 960 Carling Avenue
Ottawa, ON K1A 0C6

Re: 2025 Request for Per Diem Rate Increase

Dear Mr. Douglas:

As per Paragraph 25 (c) of the Farm Products Agencies Act, we are seeking FPCC's approval for Per Diem rate increases for the Canadian Egg Marketing Agency's Chairman and Directors.

An agency may make by-laws: (c) subject to the approval of the Council, fixing the fees to be paid to members of the agency other than any members who are paid salaries, for attendances at meetings of the agency or any committee thereof, and the travel and living expenses to be paid to the members of the agency and the members of any consultative or advisory committee of the agency;

EFC is requesting the following changes to the EFC Chair and Director per diem rates and monthly remuneration, effective the start of the 2025 Fiscal Year:

- i. **An increase to the EFC Chair and Director per diem rates for meeting and travel attendance as follows:**

Position	Requested Per Diem Rate (\$)	Current Per Diem Rate (\$)
EFC Chair	550.00	500.00
EFC Director	500.00	450.00

Notes:

- The monthly honorarium for EFC Directors will increase to \$1,000 for a total annual amount of \$12,000.
- The monthly honorarium for the First Vice-Chair, Second Vice-Chair and Executive Committee Member will also increase as per the Business Expense Claim Policy – Board of Directors.
- The requested per diem rate increase to EFC Directors also applies to Non-Directors who are members of EFC Standing Committees.

- ii. **An increase of \$500 to the EFC Chair's monthly honorarium from \$5,500 to \$6,000 for a total annual amount of \$72,000.**

The current daily per diem rates for travel and meeting attendance listed in the table above have remained unchanged since the start of the 2018 Fiscal Year. The current monthly honorarium (\$5,500) for the Chair has remained unchanged since the start of the 2021 Fiscal Year. During its discussions, the Board of Directors agreed that current Per Diem rates should be reflective of inflation rate increases.

EFC calculated the present value of historical Per Diem rates and monthly honorarium using the Consumer Price Index (CPI), which provides a broad measure of the Cost of Living in Canada. The CPI is the most widely used measure of inflation, closely followed by policymakers, financial markets, businesses, and consumers. The Per Diem rates and monthly honorarium, included in the tables below, are measured against their base year of change (as at September 11, 2024):

Per Diem Rates:

	EFC Directors		EFC Chair		
Base Year	Base Amount	Value in 2024	Base Amount	Value in 2024	Average Annual Rate of Inflation (%)
1973	90.00	615.57	90.00	615.57	3.84
1976	100.00	517.89	100.00	517.89	3.49
1984	200.00	533.22	200.00	533.22	2.48
1991	250.00	487.08	275.00	535.79	2.04
2002	350.00	564.53	375.00	604.85	2.20
2018	450.00	543.15	500.00	603.50	3.19

Monthly Honorarium:

	EFC Chair		
Base Year	Base Amount	Value in 2024	Average Annual Rate of Inflation (%)
2009	5,000.00	7,066.26	2.33
2021	5,500.00	6,265.28	4.44

The Board of Directors will continue to conduct an annual review of per diem rates. The updated per diem rates of \$500 (for EFC Directors) and \$550 (for EFC Chair) will be used as the base going forward and will be calculated each year using the CPI. The Board of Directors will then assess if an increase to per diem rates and monthly honorariums is warranted following their annual review. As part of the annual review process, EFC will continue to review Board of Directors' compensation compared to other Agriculture and Agri-Food Federal organizations as well as Federal organizations with Boards which have a country-wide representation similar to EFC.

SUMMARY

An updated version of the Policy has been drafted with tracked changes (Appendix A). The proposed changes to the business expenses policy would be in effect at the start of the 2025 Fiscal Year (December 29, 2024).

The increases to the EFC Chair and Director per diem rates and EFC Chair's monthly honorarium will be taken into account in the 2025 Budget.

We request FPCC's support and approval of the changes to the Business Expense Claim Policy for Directors and Board Committee Members of the Canadian Egg Marketing Agency c.o.b. Egg Farmers of Canada (EFC).

Best regards,



Roger Pelissero, Chair

copy: EFC Board of Directors
FPCC Members
Drew Black, Chief Executive Officer



Business Expense Claim Policy

Board of Directors

Effective ~~December 29, 2024~~

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BUSINESS EXPENSE POLICY PURPOSE AND PRINCIPLES

PURPOSE

The purpose of this policy is to provide for the reimbursement of reasonable expenses necessarily incurred by directors (“Travellers”) while conducting business on behalf of Egg Farmers of Canada (“EFC”).

PRINCIPLES

Flexibility: create an environment where decisions respect the duty to accommodate, best respond to traveller’s needs and interests, and consider operational requirements in the determination of travel arrangements.

Valuing people: recognize travellers in a professional manner while supporting them, their families, their health and safety in the travel context.

Transparency: ensure consistent, fair and equitable application of the policy and its practices.

Modern Travel Practices: introduce travel management practices that support the principles and are in keeping with travel industry trends and realities; develop and implement an appropriate travel accountability framework and structure.

RESPONSIBILITY

Travellers are responsible for ensuring that business expense claims comply with this policy. This will include retaining copies of all receipts for business expenses.

The Finance Unit is responsible for:

- Timely and accurate processing of payments;
- Storage and filing of the expense claims documentation;
- Monitoring policy compliance; and,
- Reporting non-compliance business expenses to the appropriate level.

The Chief Financial Officer ensures rates, entitlements and requirements are in line with industry best practices, and is responsible for overall policy interpretation and exceptions.

ENFORCEMENT

Travellers should be aware that non-compliance with this policy will result in one or all of the following:

- Delay or withholding of reimbursement; and/or,
- Reporting of non-compliance to the responsible level for review.

SPOUSE/COMPANION OR FAMILY MEMBER TRAVEL

A spouse/companion or family member may accompany an EFC director on a business trip. EFC will only reimburse eligible expenses for a spouse/companion or family member, as stated in this policy.

TRAVEL ARRANGEMENTS

Travel by means other than commercial air may be used provided such means are more convenient and do not, by combining time and cost, exceed the normal cost of travelling by air. Travellers can choose other modes of transportation (car, bus, train) subject to the conditions as described in this policy.

EFC staff will be responsible for making the necessary accommodation arrangements for travellers attending EFC meetings. All travellers will be responsible for notifying EFC staff of any changes to their accommodation arrangements. If EFC staff is not notified of accommodation changes that result in fees or penalties assessed by the hotel, the associated fees or penalties incurred by EFC will be deducted from the traveller's next expense claim.

TRAVEL DELAYS

Should a traveller, or a companion travelling with the traveller, experience delays beyond their control while on EFC business (such as testing positive for COVID-19, weather delays, or other extraordinary events), EFC will cover additional per diems (if applicable), accommodation and meal expenses (if applicable). EFC will also cover change fees and costs of replacement travel tickets.

COVID-19

Individuals who are travelling for approved EFC business who begin to show symptoms of COVID-19 during EFC business travel are required to obtain a verified test result and follow the instructions provided by the local health authority. A copy of the positive test results and quarantine requirements must be included with the expense claim. The cost of the positive test results will be covered by EFC.

If a traveller chooses to combine their EFC business travel with personal travel, EFC will only cover additional expenses noted above, if the positive test for COVID-19 occurred during the EFC business portion of the trip. If a traveller tests positive for COVID-19 during the personal portion of the trip, EFC's business expense policy will not apply for any additional expenses incurred after the traveller has concluded EFC business.

EFC Directors

EFC will cover costs for the director, and travel companion if applicable, related to tests required for EFC business travel (Rapid Antigen, PCR, RT-LAMP, etc.). COVID-19 testing costs not required for travel are excluded. Companion costs would be considered a taxable benefit.

TRAVEL INSURANCE

A person travelling on EFC business will be provided with insurance coverage under EFC's Accidental Death & Dismemberment insurance policy.

EMERGENCY TRAVEL INSURANCE FOR DIRECTORS

EFC directors are eligible to opt in for complimentary emergency travel insurance for medical emergencies when travelling worldwide (within Canada or internationally). Should they wish, directors may purchase additional family coverage through EFC's policy.

AIG, the insurance provider of EFC's Emergency Travel Insurance Policy (the Policy) has confirmed there have been no changes to the policy and coverage because of the COVID-19 pandemic. A copy of the policy wording and wallet card are available upon request. The wallet card provides the holder with proof of insurance should a medical emergency arise while travelling.

The Policy covers medical expenses related to COVID-19 such as hospital stays, medical fees and medications. The Policy does not cover unexpected travel expenses related to COVID-19 testing requirements, or financial consequences (hotel, meals, and incidentals) related to travel delays or quarantine requirements due to a positive COVID-19 test result.

AIR TRAVEL

AIR TRAVEL GUIDELINES

Below is a checklist of required documents for domestic and international airfare reimbursement:

- Itinerary/Receipt;
- Boarding passes (exceptions apply – see below); and,
- Proof of payment (if not documented on the itinerary/receipt).

Boarding passes are not required if one or all of the following are submitted with the original air travel receipts showing the breakdown of itinerary and costs:

- Taxi receipts (where applicable);
- Hotel receipts;
- Meal receipts (not meal allowances); and,
- Certificate of conference attendance.

Boarding passes must be included if one or all of the above documents are not included with the travel expense claimed.

AIRLINE CLASS OF SERVICE

Directors and producers on EFC Standing Committees are permitted to travel in Business Class.

When travelling with a spouse/companion or family member, should a director elect to travel in economy class, EFC will reimburse the director for the travel costs incurred for the spouse/companion or family member. EFC will not reimburse the director for costs for a spouse/companion or family member if the director travels in Business Class.

AIRLINE FREQUENT FLYER PROGRAMS

Travellers may retain frequent flyer program benefits; however, participation in these programs must not influence the airline selected. The ticket price, ease of connections and arrival times of the flight should influence the airline selection.

AIRLINE CLUB MEMBERSHIPS

EFC will not reimburse expenses for airline club memberships.

EXECUTIVE COMMITTEE TRAVELLING TOGETHER

To avoid the loss of critical skills and expertise, efforts should be made to ensure no more than three (3) members of the Executive Committee travel on the same aircraft.

LOST OR EXCESS BAGGAGE

The responsibility of retrieving and compensating for lost baggage lies with individual airlines; therefore, EFC will not reimburse travellers for baggage lost by an airline.

OVERNIGHT DELAYS

Should a delayed or cancelled flight necessitate an overnight stay, travellers must first attempt to secure complimentary lodging from the airline; if unsuccessful, any reasonable out-of-pocket expenses will be reimbursed by EFC.

INTERNATIONAL TRAVEL

INTERNATIONAL TRAVEL DOCUMENT AND OTHER REQUIREMENTS

When a traveller is required to travel internationally on corporate business, they are responsible for making their own arrangements to obtain required passport and/or visa documents, vaccinations, medical diagnostics and/or certificates of health. Expenses will be reimbursed by EFC; receipts must be submitted with the claim.

TRAVEL BY RAIL

Rail travel should be used:

- When it is more convenient and less expensive than air travel; and,
- When it is more timely or safer than driving.

Rail travellers are permitted to travel in Business Class.

GROUND TRANSPORTATION TO AND FROM TERMINALS

Travellers arriving at the same terminal at the same time should arrange to share ground transportation to and from the airport, bus or rail terminals whenever possible.

The following modes of transportation should be considered:

- Bus, subway, taxi, car rental, online transportation network company (e.g. Uber, Lyft);
- Hotel and/or airport shuttle service; or,
- Privately owned vehicle.

Private limousines or hired car services should only be used when valid business reasons preclude the use of other modes of transportation, or these services are not more expensive than taxi service.

Travellers who drive a privately owned vehicle to and from the terminal shall be reimbursed the most currently approved kilometric rate up to the distance between their primary residence (not including seasonal residences) and the terminal. Necessary airport parking charges will also be reimbursed. Valet parking expenses will not be reimbursed.

CAR RENTAL

CAR RENTAL GUIDELINES

Travellers may rent a car to travel to a destination when it is more cost effective than travelling by air, rail or privately owned vehicle.

Travellers may rent a car when they arrive at a destination when it is more cost effective than other transportation modes (i.e. taxi, online transportation network company, airport limousines and/or terminal/hotel shuttles), or if required for business purposes (such as travelling a long distance from the terminal).

At the time of rental, the car should be inspected and any damage found should be noted on the contract before the vehicle is accepted. Rented cars should normally be of standard size.

CAR RENTAL INSURANCE – DOMESTIC

When renting vehicles, travellers should NOT accept all optional insurance coverage charges. Insurance costs are covered by EFC's Commercial General Liability insurance.

If a traveller requests personal injury/liability coverage from the rental agency, the cost of this additional insurance will not be reimbursed by EFC.

With regard to personal injury/liability coverage, in the event of an incident in which a driver is sued by an injured third party, the following actions in their respective order would take place:

1. Driver's personal insurance pays first up to its policy limit;
2. Any other vehicle policy(ies) on which the driver is named would then pay up to their limit(s);

3. If a director was on EFC business, EFC's Non-Owned Auto Liability coverage would pay up to its limit of \$1M; and,
4. In general, the personal liability coverage purchased from the rental company would then pay (up to \$1M) if there was any remaining portion of the judgement to be satisfied. This may vary based on applicable legislation.

CAR RENTAL INSURANCE – INTERNATIONAL

Travellers should accept ALL insurance coverage when renting cars in a foreign country, including the United States.

If car rental insurance coverage is purchased for travel in a foreign country, the cost of the insurance will be reimbursed by EFC.

RETURNING CAR RENTALS

Every reasonable effort must be made to return the car rental:

- To the original rental city unless approved for a one-way rental;
- Intact (i.e., no bumps, scratches or mechanical failures);
- On time, to avoid additional hourly charges; and,
- With a full tank of gas.

CAR RENTAL CLUB MEMBERSHIPS

Fees for car rental club membership programs will not be reimbursed.

OTHER TRANSPORTATION

PRIVATELY OWNED VEHICLE USAGE GUIDELINES

Travellers may use their privately owned vehicle for business purposes when it is less expensive than renting a car, taking a taxi, online transportation network company, or alternative transportation.

REIMBURSEMENT FOR PRIVATELY OWNED VEHICLE USAGE

Travellers will be reimbursed for business usage of privately owned vehicles in accordance with the most recently approved kilometric rates. The kilometric rate reimburses the cost of fuel and wear and tear on the privately owned vehicle. Additional fuel charges are not reimbursable when a mileage rate is used. EFC uses the Canada Revenue Agency's (CRA) reasonable per-kilometre allowance rate (updated annually).

Travellers will not be reimbursed for any repairs to their privately owned vehicle, even if these costs result from business travel.

To be reimbursed for use of a privately owned vehicle for business, travellers must provide the necessary information on their expense claim:

- | | |
|--------------------------|----------------------------|
| • Trip date | • Destination |
| • Distance in kilometres | • Business purpose of trip |

The total reimbursed amount shall not exceed an amount equivalent to the costs of the appropriate commercial, corporate or other ground transportation that would otherwise have been authorized had the travel not been by a privately owned vehicle.

MOTOR VEHICLE INSURANCE

When a privately owned vehicle is used for corporate business, whether at EFC's request or at the traveller's request, the traveller is responsible for carrying adequate insurance.

PERSONAL TRAVEL

COMBINING PERSONAL TRAVEL WITH BUSINESS TRAVEL

Personal travel may be combined with business travel provided there is no additional cost to the company, nor adverse business impact. These would include costs incurred for non-EFC business conducted while travelling for EFC.

EFC will reimburse travellers only for EFC related business expenses.

LODGING

LODGING GUIDELINES

Travellers are entitled to stay in a standard room based on single occupancy. It is preferable for travellers to stay at EFC meeting and conference designated hotels where lower negotiated room rates may be available. Travellers will be reimbursed for lodging expenses with a detailed receipt. A credit card receipt cannot be used alone for reimbursement, as they do not provide a detailed listing of charges. Any business meal expenses charged on the hotel invoice will be reimbursed with receipts (itemized receipt and proof of payment) and listing of business meeting attendees.

HOTEL UPGRADES

Travellers may accept room upgrades to suites or executive floor rooms if the upgrade is at no additional cost to EFC. Necessary parking charges and hotel internet connection charges will also be reimbursed. Valet parking expenses will not be reimbursed.

With prior approval, travellers may stay in a suite at EFC's expense, only if required to conduct EFC business, such as for meetings or interviews.

ACCOMMODATION IN A PRIVATE RESIDENCE

Travellers staying in a private residence while travelling on corporate business are entitled to claim \$50.00 per day; receipts will not be required. These expenses are available to off-set host/hostess gifts associated with this type of accommodation (i.e. flowers, groceries, restaurant meal, etc.). Travellers can claim for their personal meals while staying in a private residence.

HOTEL FREQUENT GUEST/REWARDS PROGRAMS

Fees for hotel rewards programs will not be reimbursed.

TELEPHONE USAGE

BUSINESS TELEPHONE CALLS WHILE TRAVELLING

To avoid unnecessary surcharges by local phone companies or costly phone charges by hotels, travellers are encouraged to use pre-paid long-distance phone cards, or cell phones for business calls whenever possible. Clear copy of receipts must be submitted with the travel claim.

MOBILE DEVICE REIMBURSEMENT

Directors will be reimbursed for telephone usage charges for business calls made on privately owned mobile devices:

- When they are reasonable and necessary for conducting business; and,
- With a clear copy of receipt attached to the expense claim.

Executive Committee members will be reimbursed for 50% of their mobile device monthly expenses based upon submitted receipts. All directors will be provided with a monthly allowance of \$30.00 for a privately owned mobile device.

DIRECTORS COMMUNICATION EXPENSES

When travelling, travellers will be reimbursed for hotel internet connection charges.

FOREIGN CURRENCY COSTS

Expenses in foreign currencies should be converted into Canadian Dollars at the actual exchange rate paid, and be supported with the original foreign currency exchange receipts or corporate credit card billing statements. Required currency conversion fees will be reimbursed.

MEAL AND ENTERTAINMENT EXPENSES

PERSONAL MEAL EXPENSES

Personal meals are defined as meal expenses incurred by a director or a producer on an EFC Standing Committee while travelling and conducting EFC business. Directors and producers on EFC Standing Committees will be reimbursed for personal meal expenses while travelling. Daily meal allowances are \$100.00. Daily meal allowances can be claimed for meeting days as well as travel days. Round trip travel days are determined in accordance with Appendix A. Receipts are not required.

When a director travels with a spouse/companion or family member, EFC will not reimburse the personal meal costs for the spouse/companion or family member.

BUSINESS MEAL EXPENSES

Business meals are taken with others during which a specific business discussion takes place. Directors and producers on EFC Standing Committees will be reimbursed for business meal expenses with receipts (itemized receipt and proof of payment), and must include a listing of the business meeting attendees. The itemized receipt is necessary to show what was purchased including taxes, while the proof of payment (including gratuities) proves that the person paid for the meal.

When more than one director is present at a business meal, the most senior-level director must pay for the entire meal, and claim the expense.

CONFERENCE REGISTRATION FEES

Conference registration fees and optional conference program activities during the conference are a reimbursable expense for approved EFC business. Receipts must be submitted with the claim.

Travellers will be reimbursed for standard conference registration fees, as well as optional conference program activities.

EFC will reimburse directors for standard conference registration fees and related program activities for a spouse/companion, or family member. These amounts will be treated as a taxable benefit, as required by Canada Revenue Agency's policies, and reported as income for the director. It will be reported annually on the director's T4 Statement of Remuneration Paid.

PER DIEMS

BOARD OF DIRECTORS

EFC directors are entitled to a full day per diem when attending an approved EFC Board face-to-face meeting (domestic and/or international), virtual meeting or conference call. The per diem rate is ~~\$500~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. Changes to per diem amounts must be approved by the EFC Board of Directors and Farms Products Council of Canada (FPCC). In addition, each director will be automatically paid two full day per diems (~~\$1,000~~) each month for EFC business; the First Vice-Chair receives three additional days of monthly per diem (~~\$1,500~~); and the EFC Chair receives a monthly honorarium of ~~\$6,000~~. Round trip travel per diems will be paid in accordance with Appendix A.

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EXECUTIVE COMMITTEE

Executive Committee members are entitled to a full day per diem when attending an approved EFC Executive Committee face-to-face meeting (domestic and/or international), virtual meeting or conference call. The per diem rate is ~~\$500~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. Changes to per diem amounts must be approved by the EFC Board of Directors and FPCC. In addition to the automatic payment of two full day per diems each month for EFC business, Executive Committee members will receive an additional two days of monthly per diem (~~\$1,000~~). Round trip travel per diems will be paid in accordance with Appendix A.

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DIRECTORS WHO ARE MEMBERS OF EFC STANDING COMMITTEES

Directors who are members of EFC Standing Committees are entitled to a full day per diem when attending an approved EFC Standing Committee face-to-face meeting, virtual meeting or conference call. The per diem rate is ~~\$500~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. Changes to per diem amounts must be approved by the EFC Board of Directors and FPCC. Round trip travel per diems will be paid in accordance with Appendix A.

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NON-DIRECTORS WHO ARE MEMBERS OF EFC STANDING COMMITTEES

Producers

Producers on an EFC Standing Committee are entitled to a full day per diem when attending an approved EFC Standing Committee face-to-face meeting, virtual meeting or conference call. The current per diem rate is ~~\$500~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. An EFC Board of Directors motion is required when the per diem rate to be reimbursed is different than the current per diem rate. Changes to per diem amounts must be approved by the EFC Board of Directors and FPCC. Producers will be reimbursed for meeting and travel expenses according to EFC's Business Expense Policy for Non-Director Producers. Round trip travel per diems will be paid in accordance with Appendix A.

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Other Members

Other members on an EFC Standing Committee are entitled to a full day per diem when attending an EFC Standing Committee face-to-face meeting, virtual meeting or conference call. The current per diem rate is ~~\$500~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. An EFC Board of Directors motion is required when the per diem rate to be reimbursed is different than the current per diem rate. Changes to per diem amounts must be approved by the EFC Board of Directors and FPCC. Other members on an EFC Standing Committee will be reimbursed for meeting and travel expenses according to EFC's Business Expense Claim Policy for Non-Director Non-Producers. Round trip travel per diems will be paid in accordance with Appendix A.

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EFC PROJECT TEAMS/WORKING GROUPS

Project Teams/Working groups are established on an as needed basis by EFC. Business travel expense guidelines for each Project/Working Group will be created as needed and guidelines are to be approved by the EFC Executive Committee prior to reimbursement of any expenses.

EFC AD HOC REPRESENTATION

Individuals invited to represent EFC at external conferences and events, will be reimbursed per diem and round trip travel expenses on a case-by-case basis; prior-approved by the EFC Chair.

EXPENSE CLAIMS

DOCUMENTATION REQUIREMENTS

With the exception of the personal meal expense, all expense claims must be substantiated with clear copies of itemized receipts that show all items purchased. Credit card slips on their own are not acceptable as they do not provide a detailed listing of charges.

For business meal and entertainment expenses incurred while travelling, the following information must be provided to support the expense claim:

- Itemized restaurant receipt;
- The names of individuals present and company name(s);
- The name and location of where the meal or event took place;
- The date of the meal or event;
- The exact amount (including taxes and tips); and,
- The reason for the meal or event; and in the case of entertainment events, the subject matter of the business discussion.

EXPENSE CLAIM SUBMISSION

Directors are required to submit their expense claims using Certify®. Instructions are provided in the Certify® User Manual for EFC Directors. Please contact EFC Finance for a copy of the manual and/or for any Certify® related questions. Where Certify® is not available, the form attached as Appendix B should be used to submit expense claims.

Travellers must file expense claims within six (6) months, or within the current fiscal year to ensure that incurred expenses are captured in the correct fiscal year and reflected within EFC's budgets. Expenses will not be reimbursed if the claim is not submitted within this time frame.

Travellers must submit clear copies of the following documentation along with their expense claim:

- Air – see Air Travel section for details;
- Rail – invoice and itinerary;
- Hotel – hotel folio and credit card slip or other proof of payment;
- Car rental – complete car rental agreement and credit card slip or other proof of payment;
- Business meals/entertainment – itemized receipt and proof of payment;
- Clear copies of receipts for all miscellaneous expenses and credit card receipt or other proof of payment; and,
- Receipts are not required for per diems, meals and cell phone allowances, personal meals and accommodation in a private residence.

When a receipt is not available, an explanation of the expense and the reason for the missing receipt is required.

Receipts must include the name of the vendor, location, date, tax registration number and dollar amount.

REIMBURSEMENT OF EXPENSES

Reimbursement for approved expenses will be made to travellers via cheque or electronic funds transfer to the traveller's bank account. Travellers should allow up to 15 business days from receipt of the approved expense claim in Accounts Payable to process payment.

EXAMPLES OF OTHER REIMBURSABLE EXPENSES

The following list is not intended to be exhaustive but merely gives examples. Some items are reimbursable only under certain conditions as specified earlier in this policy.

- Additional insurance coverage recommended by EFC;
- Business office expenses (fax, copy services while travelling on EFC business);
- Car washes to mitigate biosecurity risks;
- Emergency laundry service;
- Parking charges;
- Taxis and online transportation network company; and,
- Tolls.

EXAMPLES OF NON-REIMBURSABLE EXPENSES

Expenditures of a purely personal nature will not be reimbursed. The following list is not intended to be exhaustive but merely gives some examples of items that are not reimbursable under normal business conditions.

- Clothing;
- Personal expenses while on a business trip;
- Health club facilities, sauna, etc.;
- Luggage and briefcase purchases;
- Movies;
- Optional travel or baggage insurance;
- Parking or traffic tickets;
- Personal entertainment, toiletries or pharmaceuticals;
- Pet care;
- Repairs to privately owned vehicle, including repairs resulting from business travel;
- Routine maintenance of privately owned vehicles used for corporate business;
- Shoe shines; and,
- Souvenirs/personal gifts.

BUSINESS EXPENSE POLICY REVIEW

EFC shall conduct an annual review of the Business Expense Policy to ensure appropriateness and compliance.

APPENDIX “A”

TRAVEL PER DIEMS SCHEDULE – DOMESTIC TRAVEL

FROM→ TO↓	BC	AB	NT	SK	MB	ON	QC	NB	NS	PEI	NL
BC	1.5	2	2	2	2.5	3	3	3.5	3.5	3.5	4
AB	2	1.5	1.5	2	2	3	3	3.5	3.5	3.5	3.5
NT	2	1.5	1.5	2	2	3	3	3.5	3.5	3.5	3.5
SK	2	2	2	1.5	2	3	3	3	3.5	3.5	3.5
MB	2.5	2	2	2	1.5	2	3	3	3	3	3.5
ON	3	3	3	3	2	1.5/2.0*	2	2.5	2.5	2.5	3
QC	3	3	3	3	3	2	1.5	2	2	3	3
NB	3.5	3.5	3.5	3	3	2.5	2	1.5	2	2	2
NS	3.5	3.5	3.5	3.5	3	2.5	2	2	1.5	2	2
PEI	3.5	3.5	3.5	3.5	3	2.5	3	2	2	1.5	2
NL	4	3.5	3.5	3.5	3.5	3	3	2	2	2	1.5

* Travel days dependent on travel time

Travel Day Per Diem calculations are based on:

- Home base of meeting participants;
- Availability of direct flights to final destination; and,
- Travel time required to complete a round trip, in addition to actual flight time, includes:
 - Travel between home base and airport;
 - Connecting times between flights; and,
 - Travel between airport and final destination.

Note: For approved EFC Board international travel, round trip travel per diems are determined based on actual number of travel days.

APPENDIX "B"

BUSINESS EXPENSE CLAIM FORM

EGG FARMERS OF CANADA		LES PRODUCTEURS D'ŒUFS DU CANADA		Egg Farmers of Canada Producteurs d'œufs du Canada					
21, rue Florence Street Ottawa, ON K2P 0W6		t. 613 238 2514 f. 613 238 1967		www.eggs.ca www.lesoeufs.ca					
				EXPENSE REPORT RAPPORT DE DÉPENSES					
CHEQUE PAYABLE TO / CHÈQUE PAYABLE À:		MAILING ADDRESS / ADRESSE POSTALE		DATE (d/m/y) (j/m/a)					
Date	Purpose / Raison Location	Mileage Kilométrage KM	Rate Taux \$0.61	Per Diem \$	Meals Repas \$	Other Autre \$	Code	Total	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
			0.00					0.00	
Totals		0	0.00	0.00	0.00	0.00		0.00	
								SUB TOTAL / SOUS-TOTAL	0.00
PLEASE NUMBER AND ATTACH ORIGINAL RECEIPTS SVP NUMÉROTÉ ET JOINDRE LES REÇUS ORIGINAUX DIRECTOR PER DIEM PAID THROUGH PAYROLL				OFFICE USE ONLY		LESS CASH ADVANCE/PER DIEM L'ARGENT AVANCÉ/PER DIEM			
OFFICE USE ONLY				AMOUNT DUE / MONTANT DÙ					
Code A - Air / Avion; Train C - Car Rental / Location d'auto E - Entertainment / Divertissement F - Fax / Télécopieur G - Gas / Essence H - Hotel / Hôtel P - Parking / Stationnement T - Taxi TP - Telephone / Téléphone		FOR OFFICE USE ONLY			QST - TQP	GST - TPS			
		Air - Avion							
		Mileage - Kilométrage							
		Meals - Repas @ 50%							
		Hotel - Hôtel							
		Other - Autre							
		TOTAL							
All expenses on this report were actually incurred by me while performing company business. Toutes dépenses sur ce rapport ont été effectuées par moi-même pour le compte de la compagnie.									
Signature				Approval / Autorisation					

(Available in Microsoft Excel Format)