



Farm Products Council
of Canada

Conseil des produits agricoles
du Canada

Central Experimental Farm
Building 59
960 Carling Avenue
Ottawa, Ontario K1A 0C6

Ferme expérimentale centrale
Édifice 59
960, avenue Carling
Ottawa, Ontario K1A 0C6

December 10, 2025

Mr. Roger Pelissero
Chair
Egg Farmers of Canada
21 Florence Street
Ottawa, Ontario K2P 0W6

Subject: Proposed Amendments to the *Canadian Egg Marketing Levies Order*, the *Canadian Egg Marketing Agency Quota Regulations, 1986*, and the Business Expense Claim Policy

Dear Mr. Pelissero,

I would like to take this opportunity to thank you, the Executive Committee and staff of the Egg Farmers of Canada (EFC) for your excellent presentation to Council on December 9, 2025, on the challenges and opportunities faced by the egg sector.

As you are aware, Council met on December 9 and 10, 2025, to review the proposed amendments to the *Canadian Egg Marketing Levies Order*, the *Canadian Egg Marketing Agency Quota Regulations, 1986*, as well as the Business Expense Claim Policy, as outlined in your letters of November 6, 14, and 19, 2025.

Following a thorough review of the rationale provided by EFC and internal analysis, Council members found that the amendments are necessary for the implementation of EFC's marketing plan.

Should you have any questions, please do not hesitate to contact me or Lisa Melanson-Daigle, Council Secretary, by email at fpcc.secretariat.cpac@fpcc-cpac.gc.ca.

Sincerely,

Brian Douglas
Chair

November 19, 2025

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

Re: 2026 Levies Order Renewal

Dear Brian:

We are seeking FPCC's prior approval of amendments to the Canadian Egg Marketing Agency's Levies Order, which were unanimously approved by the EFC Board of Directors (Board) on November 13, 2025. Drafting instructions reflecting the amendment were provided to the Farm Products Council of Canada (FPCC) and the Department of Justice on November 19, 2025. Official stamped copies of the Levies Order package will be forwarded to your office in accordance with established blue stamp process timelines.

At this time, EFC is not proposing any changes to its overall levy rate but has approved offsetting changes to the levy rates attributed to the Restricted Research Fund and Restricted Risk Management Fund.

Trigger Points

On an annual basis, EFC considers the appropriateness of the established trigger points for each of EFC's funds (with more formal reviews conducted every three years). The annual review of fund trigger points was conducted by the Budget Committee in October who made two recommended changes, which were approved by the Board at the November 13 meeting, as outlined below.

Unrestricted Pooled Income Fund (PIF)

As of Period 1, 2025, the PIF's minimum and maximum trigger points were \$60M and \$120M, respectively. A formal review of the PIF's trigger points was completed in 2024.

Ongoing volatility in market factors affecting the PIF has made it increasingly difficult to forecast future funding requirements, even in the short term. This year, instead of setting the PIF levy rates based on future projections and minimum and maximum trigger points, the levy rates were determined using historical data. Specifically, the average of the PIF's net expenses over the past five years. The goal was to stabilize the PIF balance, enhance liquidity and predictability, and support better long-term fund management.

Given recent volatility and the decision to use historical data in managing the PIF and in determining its levy rate, on November 13, 2025, the Board approved the suspension of the current practice of applying fixed "trigger points" for the PIF and approved the Budget Committee recommendation to

develop PIF Liquidity Guidelines for calculating the appropriate lower and upper liquidity thresholds based on the following:

“The PIF lower and upper liquidity thresholds will be established using a data-driven approach grounded in historical requirements rather than uncertain future projections. By basing the annual levy rate on the average of the fund’s net expenses over the previous five years, and adjusting for emerging economic factors, this principle better supports financial stability, enhances liquidity and predictability, and supports the long-term sustainability of the fund.”

The Budget Committee will collaborate with staff to develop the necessary documentation and processes to implement new lower and upper PIF liquidity thresholds in 2026.

Restricted Risk Management Fund (RMF)

The RMF currently maintains a minimum trigger point of \$8M, a trigger point that has been in effect since 2014. The fund operates with no maximum trigger point. The RMF Policy was updated in 2024 to introduce Phase 3, which redirects the fund’s focus toward emerging risks and opportunities in the egg industry.

In September 2021, the Board approved utilization of the RMF up to a maximum of \$7.5M, which was subsequently increased to \$8M in 2024, to cover expenses for the MatrixSpec Project (i.e., the development of technology designed to determine the gender of unincubated eggs) as well as other projects. The current \$8M minimum trigger point was originally established to support earlier phases of the RMF Policy addressing specific disease risks, which are now covered by other means. Consequently, the minimum trigger point needed to be revised to align with the funding requirements of Phase 3.

Projected RMF expenses for 2026 are expected to total approximately \$2.1M, covering Advanced Layer Technologies (ALT) projects such as MatrixSpec and others. The MatrixSpec Project is anticipated to enter the commercialization phase by the end of Quarter 2, 2026, which should reduce expenses in the latter half of the year. Currently, no other projects or opportunities are under review or awaiting Board approval for RMF funding.

At the November 13 meeting, the Board approved a reduction of the RMF’s minimum trigger point from \$8M to \$4M, reflecting the fund’s updated purpose under Phase 3, including budgeted 2026 expenditures, with a cushion to allow for other unanticipated expenditures. The Board also approved maintaining the current practice of operating the fund without a maximum trigger point. The Board decision also included the initiation of a review of the Restricted Risk Management Fund Policy in 2026.

The trigger points for the Administration and Restricted Research funds remain unchanged.

Levy Rates

The Board reviewed updated Q3 projections to the end of 2025, and approved the budget for

2026 (including 2026 levy rates). The Budget Report can be found in section 17 of the November 13, 2025 Open Board meeting package.

For the funds supported by levy, the base for the levy calculation will increase to 33.9M layers effective Period 1, 2026 from 31.4M layers at the end of 2025, per the National Uniform Levy Policy.

Unrestricted Pooled Income Fund (PIF)

Based on the proposed budget outlook which assumed a historical average of HPAI cases, the PIF balance is projected to end 2026 at approximately \$125.2M, which is above the minimum liquidity threshold (formerly the minimum trigger point) of \$60M. The projected ending fund balance assumes **no change to the PIF levy rate in 2026**; a Table Disappearance (TD) growth rate of 4.49%; an average Buyback price of \$2.65 per dozen; an average Processor Price of \$1.47 per dozen; no Low-High Price (LHP) Program and lower Import Allowance costs. The PIF's financial situation will continue to be monitored closely, and a reassessment will be completed in early 2026.

Unrestricted Administration (Admin) Fund

The Admin Fund is projected to end 2026 at approximately \$7.7M, which is above its minimum trigger point of \$4M. The projected ending fund balance assumes **no change to the levy rate**; total revenue of \$31.55M and total expenses of approximately \$41M.

Restricted Research Fund (RRF)

The RRF is projected to end 2026 at approximately \$3.9M, within its minimum and maximum trigger points of \$2M and \$5M, respectively. The projected ending fund balance reflects a \$2.1M transfer to the Risk Management Fund in Period 1 to cover MatrixSpec expenses which was approved by the Board on November 13; a levy rate of 0.35 cents, **a 0.1 cent decrease from 2025**; total revenue of \$3.3M and total expenses of \$3.7M.

Restricted Risk Management Fund (RMF)

The RMF is projected to end 2026 at approximately \$2.2M, which is below its new minimum trigger point of \$4M. The projected ending fund balance reflects a \$2.1M transfer from the RRF as outlined above; a levy rate of 0.2 cents, **a 0.1 cent increase from 2025**; total revenue of \$1.9M and total expenses of \$2.1M. The Budget Committee recommended a measured approach to build the fund balance over time, rather than recommend an immediate levy increase.

Natural Overrun Fee Fund (NOFF)

The NOFF is projected to end 2026 at approximately \$17M. As per the NOFF Policy, revenue would be collected by invoicing egg boards directly; therefore, consumer levy does not support this fund.

Summary

Proposed EFC 2026 levy rates are summarized in the following table with the overall levy rate remaining unchanged for 2026.

EFC Fund	2026 Levy	2025 Levy	\$ Change
Unrestricted PIF	\$0.3400	\$0.3400	0.0000
Restricted Risk Management	\$0.0020	\$0.0010	0.0010
Total PIF Levy	\$0.3420	\$0.3410	0.0010
Unrestricted Admin	\$0.0350	\$0.0350	0.0000
Restricted Research	\$0.0035	\$0.0045	(0.0010)
Total Admin Levy	\$0.0385	\$0.0395	(0.0010)
Total National Levy	\$0.3805	\$0.3805	0.0000

Amendment to the Levies Order

The current Levies Order expires March 27, 2026. The amendment extends the Levies Order effective December 28, 2025, and expiring March 26, 2027. The following table summarizes the proposed Levies Order for Period 1, 2026 (December 28). The amounts are comprised of the unchanged EFC levy of \$0.3805 per dozen; and provincial/territorial levies to be paid by each producer, effective December 28, 2025.

Province / Territory	Total Levy Cents / Dozen
Ontario	44.55
Quebec	42.15
Nova Scotia	42.15
New Brunswick	45.65
Manitoba	46.05
British Columbia	45.89
Prince Edward Island	43.05
Saskatchewan	47.20
Alberta	42.15
Newfoundland and Labrador	43.05
Northwest Territories	45.45

I would kindly ask that FPCC review and prior-approve the Levies Order in order for EFC to continue to support its 2026 marketing plans and ongoing operations.

Best regards,



Roger Pelissero
Chair

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

November 14, 2025

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

Re: 2026 Special Temporary Market Requirement Quota Allocation

Dear Brian:

We are seeking Farm Products Council of Canada (FPCC) prior approval for Schedule 1.1, Special Temporary Market Requirement Quota (STMQRQ), of the Canadian Egg Marketing Agency Quota Regulations for 2026 (December 28, 2025, to December 26, 2026), which was unanimously approved by the Board of Directors (Board) on November 13, 2025. Drafting instructions reflecting the amendments have been provided to FPCC at the same time as the Department of Justice. Official stamped copies of the Quota Regulations amending package will be forwarded to your office in accordance with established blue stamp process timelines.

The STMQRQ category was created as a fiscally prudent risk mitigation tool to increase domestic supply for the processing industry, lessening reliance on imports, specifically supplementary requests. STMQRQ focuses on identifying eligible flocks to produce beyond the typical flock cycle where facility and other conditions have been met. Flocks participating in STMQRQ do so on a temporary basis in response to urgent requirements in the processing marketplace. As such, STMQRQ production is dedicated to processors and subject to the prevailing pricing under the Industrial Products (IP) Program; no eggs produced under STMQRQ are destined to the table market. To ensure an equitable, predictable and controlled supply to Canadian processors, the IP Program assumes the expenses for transportation from the production facility to the processor. No other costs of STMQRQ production are incurred in the IP Program. Egg boards are responsible for the management of the program through Memorandums of Understanding (MOUs) with EFC and the respective processing stations. When STMQRQ supply is no longer required, EFC directs egg boards to remove participating flocks from production as soon as it is feasible to do so.

High path avian influenza (HPAI) in both Canada and the United States has become endemic, reoccurring year after year greatly impacting production and egg pricing. In Canada, approximately 444,193 layers have been removed from production in this latest outbreak (Wave 8, Fall 2025) which is still ongoing. The Board unanimously approved having STMQRQ ready to utilize in 2026 if deemed necessary.

STMQRQ participation is based on flock eligibility and barn capacity in each province or territory. STMQRQ has been utilized significantly in 2025 in an effort to mitigate severe processing egg market shortages. Thus, the peak week of utilization from this past year is an appropriate indication of capacity and potential eligible participation in each province and territory. Therefore, the numbers in

Schedule 1.1 represent the peak week of utilization rounded to the nearest thousand for ease of management, with the exception of 22,500, which has been assigned as a minimum based on average flock sizes across the country.

After having duly taken into account the overbase factors and EFC's objects, the Board approved the overall Special Temporary Market Requirement quota allocation for the equivalent of 1,154,500 layers from December 28, 2025 to December 26, 2026.

Please see Schedule 1.1 below for the period from December 28, 2025 to December 26, 2026.

Schedule 1.1 Dec. 28, 2025 – Dec. 26, 2026 Effective Date: Dec. 28, 2025		
	Special Temporary Market Requirement Quota Dec. 28, 2025 – Dec. 26, 2026 (layer)	Limits to Special Temporary Market Requirement Quota (doz.)
BC	88,000	2,331,120
AB	25,000	662,250
NT	22,500	596,025
SK	22,500	596,025
MB	340,000	9,006,600
ON	238,000	6,304,620
QC	328,000	8,688,720
NB	22,500	596,025
NS	23,000	609,270
PE	22,500	596,025
NL	22,500	596,025
Total	1,154,500	30,582,705

Best regards,



Roger Pelissero
Chair

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

November 14, 2025

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

Re: 2026 Federal Quota Allocation

Dear Brian:

Egg Farmers of Canada (EFC) is seeking Farm Products Council of Canada (FPCC) prior approval for an amendment to Schedule 1, Federal Quota, of the Canadian Egg Marketing Agency Quota Regulations effective December 28, 2025, to December 26, 2026. This amendment was unanimously approved by the EFC Board of Directors (Board) on November 13, 2025. Drafting instructions reflecting the amendments have been provided to FPCC at the same time as the Department of Justice. Official stamped copies of the Quota Regulations amending package will be forwarded to your office in accordance with established blue stamp process timelines.

The November 13 Board meeting package included a memo from legal counsel, Alyssa Holland (Conway Baxter Wilson LLP), outlining EFC's legal and fiduciary duties pertaining to quota allocation, and to ensure that the obligations of the *Federal-Provincial Agreement (FPA) for Eggs*, replaced in November 2024 with the *Federal-Provincial-Territorial Agreement (FPTA) on Guiding Principles for the Marketing of Eggs in Canada*, and *Farm Products Agencies Act (FPAA)* are met (section 14.2 of the Board package). The November 13 Board package also included a copy of Dr. Maurice Doyon's document *Discussion of Canadian Egg Quota Allocation Overbase Factors* (section 14.1 of the EFC Board package), which EFC uses to assess the five overbase criteria as per the *Canadian Egg Marketing Agency Proclamation*.

Mrs. Holland's memo emphasized that the Board has discretion regarding the allocation of quota, as determined in the 2006 Justice Shore ruling, and that the Quota Allocation Calculation (QAC) Policy can be used as a guideline in exercising that discretion to supply the Canadian market. Mrs. Holland also underlined the importance of the QAC Policy and that it was achieved by consensus. This consensus has allowed the QAC Policy to adapt and evolve in order to respond to various challenges and issues since the QAC Policy's initial adoption.

Dr. Doyon's report begins with the principle of comparative advantage of production and then addresses various province-by-province indicators related to overbase factors, as updated using the most current, finalized data. Dr. Doyon's paper also explainexplains the linkages of the various indicators to the overbase factors in the Proclamation and to EFC's statutory objects. Since 2016, the report also includes a discussion regarding initiatives implemented to reduce EFC's reliance on levy such as the Processor Agreement and the Natural Overrun Fee Program (previously the Service Fee Program), which offset the cost of surplus production that is not required to satisfy Table Disappearance (TD).

The Board continues to support Dr. Doyon's view that the indicators are best assessed in a holistic manner, rather than in isolation. This includes the use of alternative tools to augment decision-making, rather than relying solely on the overbase indicators. The selected indicators remain instructive and are closely linked to EFC's mandate.

The Board reviewed TD growth rates for 2025, and 2026. Included in section 11.2 of the November 13 Board package, year-to-date TD showed one of the strongest annual growth rates in recent history at 6.07% for Periods 1-10 of 2025. This growth included extremely high periods of recent growth, where Period 9, 2025 was 6.74% higher than the same period of the previous year, and Period 10, 2025 was 8.60% higher than the previous year. As per the QAC Policy, the year-to-date growth of 6.07% is extrapolated as the 2025 TD growth rate for the full year. Further, the 2026 TD growth rate used in Market and Population Growth (MPG) QAC was approved as 4.49%, updating previous preliminary expectations.

Population Growth Factor

In 2018, EFC implemented the Market and Population Growth (MPG) QAC, which in addition to current year TD estimates, uses TD estimates for both one year and two years in advance to assess Federal Quota changes. This enabled EFC to immediately approve quota increases that would meet a portion of the estimated growth in demand a year or two away when the additional layers are eventually put into production. Given the challenge to forecast future growth, the TD estimate for two years in advance uses historical population growth. Population growth has tended to be lower than total TD growth, so it was considered a conservative estimate to reduce the risk of over allocating quota, but still allow for an increase in quota to meet future demand. The growth estimate for this given year would be updated with the subsequent reconciliations of the QAC in future years. Specifically, the MPG QAC uses the simple average of the last three years of population growth to determine a population growth factor.

The estimated population growth rate used in the QAC is the average population growth rate for the last three years. The 2027 population growth estimate is updated to 2.26%, which is the average annual population growth rate from 2023-2025, based on the latest available data published by Statistics Canada.

As per the QAC Policy, only the 2026 MPG QAC and 2027 MPG QAC are scheduled to be reconciled. These allocations, along with the 2025 MPG QAC, will continue to be reconciled as more information becomes available.

2026 Quota Allocation Review

The 2026 Federal Quota allocation review can be found in section 11.2 of the November 13 EFC Board meeting package. The annual TD calculations used can be found on page 103 of the package.

The 2026 quota allocation review results in no change to the total allocation, with a decrease of 161,287 layers from the following components held in abeyance:

- i. Decrease of 98,836 layers from the Updated First Reconciliation of the 2026 Market Population Growth (MPG) QAC Allocation, held in abeyance; and,
- ii. Decrease of 62,451 layers from the Updated First Calculation of the 2027 Market Population Growth (MPG) QAC Allocation, held in abeyance.

2026 MPG QAC – Updated First Reconciliation

The 2026 MPG QAC was most recently presented to the EFC Board in August 2025. An updated first reconciliation was presented on November 13, which suggested a potential decrease of 98,836 layers was required, based on extrapolated TD growth for 2025 (6.07%) being lower than the forecast provided in August (6.50%), and the updated forecast for TD Growth for 2026 (4.49%) being lower than the preliminary forecast of 4.83% presented in August 2025.

This reconciliation uses the most recent TD estimates from the following combination of years to update the number of layers required to be put into production to meet future increases in demand:

- Year 1 (2024) – final 2024 TD data (6.15% growth);
- Year 2 (2025) – Year 2 TD uses the Year 1 TD plus the 2025 extrapolated growth rate of 6.07% as described above; and,
- Year 3 (2026) – Year 3 TD uses the Year 2 TD plus the 2026 forecasted growth rate of 4.49%.

This results in a total 2026 MPG QAC allocation increase of 1,292,202 layers. After accounting for the 1,391,038 layers already allocated, the net decrease is 98,836 layers. The 2026 MPG QAC will be reconciled again throughout 2026 and 2027 to reassess the actual 2025 and 2026 market growth.

2027 MPG QAC – Updated First Calculation

The 2027 MPG QAC was most recently presented to the Board in August 2025. An updated first calculation was presented on November 13, which suggested a potential decrease of 62,451 layers was required, based on extrapolated TD growth for 2025 (6.07%) being lower than the forecast provided in August (6.50%), the updated forecast for TD Growth for 2026 (4.49%) being lower than the preliminary forecast of 4.83% presented in August 2025, and a minor decrease to the Population Growth Factor (from 2.41% to 2.26%).

This reconciliation uses the most recent TD estimates from the following combination of years to update the number of layers required to be put into production to meet future increases in demand:

- Year 1 (2025) – Year 1 TD uses the 2024 TD plus the 2025 extrapolated growth rate of 6.07% as described above; and,
- Year 2 (2026) – Year 2 TD uses the Year 1 TD plus the 2026 forecasted growth rate of 4.49% as described above; and,
- Year 3 (2027) – Year 3 TD uses the Year 2 TD plus the Population Growth Factor of 2.26%.

This results in a total 2027 MPG QAC allocation increase of 810,903 layers. After accounting for the 873,354 layers already allocated, the net decrease is 62,451 layers. The 2027 MPG QAC will be reconciled again throughout 2026, 2027, and 2028 to reassess the actual 2025, 2026, and 2027 market growth.

Egg Industry Support for the QAC Policy

The Canadian egg industry strongly supports the QAC Policy as a reasonable balance between differential growth and economic activity in all jurisdictions. The QAC Policy strikes a balance between regional needs and the management of a national system. The Board was unanimous in its agreement to use the QAC Policy guidelines to allocate quota for the 2025 fiscal year, after duly considering the overbase factors and EFC's objects.

EFC views the results of the QAC Policy as achieving regional balance, while addressing competitiveness. 88% of the proposed allocation increase is distributed to 89% of the Canadian population, recognizing areas with differential growth.

Schedule 1 of the Quota Regulation

EFC is seeking no change to the total allocation of 36,819,902 layers. EFC recognizes that based on current estimates, a potential federal quota decrease is held in abeyance, which will be reassessed as more information becomes available. A stable and consistent egg industry is required in order to meet Canadian consumer demand with domestic supply, and mitigate the risk of reliance on imports over and above trade requirements.

It should be noted that the allocation would likely not be put into production immediately. The placement of new quota allocations is managed by egg boards; that, and the fact that it takes 19-weeks to raise layers to production maturity, EFC estimates that 40% of the allocation will be placed within 8 months, with an additional 30% placed within 12 months, ready to meet the demands of the 2026 and 2027 market. The remaining 30% is expected to be placed by mid-late 2027. It is estimated that the increased production capacity will meet future demands of both table and processing markets.

With this proposed increase, Schedule 1 of the quota regulation would provide for the maximum production of approximately 997.6M dozens for the period of 52-weeks from December 28, 2025, to December 26, 2026; this is not intended to be a proxy for layer inventories nor gradings information.

Schedule 1 Dec. 28, 2025 - Dec. 26, 2026 Effective date: December 28, 2025		
	Domestic Regulated Quota (layer)	Limits to Federal Quotas Prorated (doz.)
BC	4,687,979	126,833,737
AB	4,028,932	109,425,604
NT	155,744	4,109,071
SK	1,690,214	45,887,042
MB	3,031,973	81,959,627
ON	13,320,689	361,259,654
QC	7,517,770	203,740,700
NB	709,988	19,112,824
NS	1,027,985	28,037,660
PE	172,582	4,657,248
NL	476,046	12,599,755
TOTAL	36,819,902	997,622,922

In summary, EFC looks forward to moving ahead with its QAC Policy allocations for 2026 which will ensure that EFC can provide enough domestic supply to meet the demand of Canadian consumers.

Best regards,



Roger Pelissero
Chair

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

November 14, 2025

Mr. Brian Douglas
Chairman
Farm Products Council of Canada
Central Experimental Farm
Building 59, 960 Carling Avenue
Ottawa, ON K1A 0A6

Re: 2026 Vaccine Quota Allocation Amendment

Dear Brian,

At our November 13, 2025, Board of Directors (Board) meeting, the Board considered applications from the provinces of Quebec and Ontario for vaccine quota layers for the period December 28, 2025 to December 26, 2026 and unanimously approved the request as detailed below. Drafting instructions reflecting the amendment have been provided to Farm Products Council of Canada at the same time as the Department of Justice.

As part of the annual vaccine production cycle, industry stakeholders and Glaxo-Smith-Kline (GSK), the vaccine manufacturers, meet in June every year to consider vaccine production requirements for the following year. It should be noted that there are no changes in the quota request numbers from 2025 to 2026.

The rate of lay for vaccine production remains consistent with last year's application at 21 dozen eggs per layer per year as per the following table:

Province	Total Number of Eggs for 2025 in Dozens	Total Number of Eggs for 2026 in Dozens	Changes in Dozens
Ontario	2,155,083	2,155,083	0
Quebec	6,735,477	6,735,477	0
Total	8,890,560	8,890,560	0

Please see the attached letter from Fédération des producteurs d'œufs du Québec which is included for your reference.

I would kindly ask that FPCC review and prior-approve the Vaccine Quota Order in order for EFC to continue to support the ongoing production of eggs for vaccine production.

Best Regards,



Roger Pelissero
Chair

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

encl.

November 6, 2025

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

Re: 2026 Request for Per Diem Rate Increase

Dear Mr. Douglas:

As per Paragraph 25 (c) of the *Farm Products Agencies Act*, we are seeking Farm Products Council of Canada's (FPCC) approval for Per Diem rate increases for the Egg Farmers of Canada's (EFC) Chair 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;

As per EFC's letter to FPCC dated September 12, 2024, the updated per diem rates of \$500 (for EFC Directors) and \$550 (for EFC Chair) are being used as the base going forward and will be calculated each year using the CPI. The EFC Board of Directors conducted a review of the per diem rates in October 2025.

EFC is requesting the following changes to the EFC Chair and Director per diem rates as well as the EFC Chair's monthly remuneration, effective the start of the 2026 Fiscal Year:

- i. **An increase of \$13.00 to the EFC Chair per diem rate and an increase of \$12.00 to the Director per diem rate for meeting and travel attendance as follows:**

Position	Requested Per Diem Rate (\$)	Current Per Diem Rate (\$)
EFC Chair	563.00	550.00
EFC Director	512.00	500.00

- ii. **An increase of \$142.00 to the EFC Chair's monthly honorarium from \$6,000 to \$6,142 for a total annual amount of \$73,704 (from \$72,000) as follows:**

Position	Requested Per Diem Rate (\$)	Current Per Diem Rate (\$)
EFC Chair	6,142.00	6,000.00

Notes:

- *The requested increases were calculated by assessing the year-over-year change in CPI as of September 2025. The average annual inflation rate from September 2024 to September 2025 is 2.36%.*
- *The monthly honorarium for EFC Directors will increase to \$1,024 for a total annual amount of \$12,288.*
- *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.*

The EFC Board of Directors will continue to review the per diem rates on an annual basis, adjust for CPI, and will conduct a formal review every three years. As part of the formal review process, EFC will review the 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 2026 Fiscal Year (December 28, 2025).

The proposed increases to the EFC Chair and Director per diem rates and EFC Chair's monthly honorarium have been taken into account in the draft 2026 Budget.

We request FPCC's support and approval of the changes to the Business Expense Claim Policy for Directors and Board Committee Members of 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 289, 20254

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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 (“Directors”) 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 a 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. Directors can choose other modes of transportation (vehicle, bus, train) subject to the conditions as described in this policy.

EFC staff will be responsible for making the necessary accommodation arrangements for Directors attending EFC meetings. All Directors 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 Director's next expense claim.

TRAVEL DELAYS

Should a Director, or a companion travelling with the Director experience delays beyond their control while on EFC business (such as 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.

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.

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.

If the total air travel cost in Business Class for the Director and spouse/companion or family member is lower than the total air travel cost in Economy Class, EFC will reimburse the Director for air travel costs for the Director and spouse/companion or family member while travelling in Business Class. Proof (i.e., Economy Class airline quote/receipt) demonstrating that air travel costs in Business Class are lower than air travel costs in Economy Class must be provided with the expense claim submission.

AIRLINE FREQUENT FLYER PROGRAMS

Directors 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 Directors for baggage lost by an airline.

OVERNIGHT DELAYS

Should a delayed or cancelled flight necessitate an overnight stay, Directors 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 Director 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

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

Private limousines or hired vehicle 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.

Directors 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.

VEHICLE RENTAL

VEHICLE RENTAL GUIDELINES

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

Directors may rent a vehicle 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 vehicle should be inspected and any damage found should be noted on the contract before the vehicle is accepted. Rented vehicles should normally be of standard size.

VEHICLE RENTAL INSURANCE – DOMESTIC

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

If a Director 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.

VEHICLE RENTAL INSURANCE – INTERNATIONAL

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

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

RETURNING VEHICLE RENTALS

Every reasonable effort must be made to return the vehicle 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.

VEHICLE RENTAL CLUB MEMBERSHIPS

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

OTHER TRANSPORTATION

PRIVATELY OWNED VEHICLE USAGE GUIDELINES

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

REIMBURSEMENT FOR PRIVATELY OWNED VEHICLE USAGE

Directors 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-kilometric allowance rate (updated annually).

Directors 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, Directors 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 Director's request, the Director is responsible for carrying adequate insurance.

PARKING

If parking is required, receipts must be provided. Additional costs for short term, valet or covered parking are not reimbursable.

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 Directors only for EFC related business expenses.

LODGING

LODGING GUIDELINES

Directors are entitled to stay in a standard room based on single occupancy. It is preferable for Directors to stay at EFC meeting and conference designated hotels where lower negotiated room rates may be available. Directors 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

Directors may accept room upgrades to suites or executive floor rooms if the upgrade is at no additional cost to EFC.

With prior approval, Directors 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

Directors staying in a private residence while travelling on corporate business are entitled to claim \$63.00 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.). Directors 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, Directors 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 \$35.00 for a privately owned mobile device.

COMMUNICATION EXPENSES

When travelling, Directors 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 on an EFC Standing Committee while travelling and conducting EFC business. Directors 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.

Directors 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

DIRECTORS, EXCLUDING THE EFC CHAIR

Directors are entitled to a full day per diem when attending an approved EFC Board/Executive Committee face-to-face meeting (domestic and/or international), virtual meeting or conference call. The per diem rate is \$5~~1200~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day. In addition to meeting day and travel day per diems, Directors, excluding the EFC Chair, are entitled to a monthly honourarium to cover EFC business, that is equal two full day per diems (\$1,0~~2400~~).

EFC CHAIR

The Chair is entitled to a full day per diem when attending an approved EFC Board/Executive Committee face-to-face meeting (domestic and/or international), virtual meeting or conference call. The Chair per diem rate is \$5~~6350~~ per day and is the maximum allowable amount that can be claimed for eligible meetings in a single day.

In addition to meeting day and travel day diems, the EFC Chair is entitled to receive a monthly honourarium equalling \$6,~~142000~~.

EXECUTIVE COMMITTEE, EXCLUDING THE EFC CHAIR

In addition to meeting day and travel day diems, and the monthly honourarium, the First Vice-Chair, Second Vice-Chair and Executive Committee Member are entitled to receive the following additional monthly honourarium:

- First Vice-Chair – honourarium equaling three full-day per diems (\$1,5~~3600~~);
- Second Vice- Chair – honourarium equaling two full-day per diems (\$1,0~~2400~~); and,
- Executive Committee Member – honourarium equaling two full-day per diems (\$1,0~~2400~~).

SUMMARY OF MONTHLY REMUNERATION AMOUNTS

Position	Meeting Per Diem (maximum per day)	Honourarium		
		Monthly	Executive	Total
Chair	\$550	\$6,000	N/A	\$6,000
First Vice Chair	\$500	\$1,000	\$1,500	\$2,500
Second Vice-Chair	\$500	\$1,000	\$1,000	\$2,000
Executive Committee Member	\$500	\$1,000	\$1,000	\$2,000
Directors, excluding Executive Committee members	\$500	\$1,000	N/A	\$1,000

Position	Meeting Per Diem (maximum per day)	Honourarium		
		Monthly	Executive	Total
Chair	\$563	\$6,142	N/A	\$6,142
First Vice Chair	\$512	\$1,024	\$1,536	\$2,560
Second Vice-Chair	\$512	\$1,024	\$1,024	\$2,048
Executive Committee Member	\$512	\$1,024	\$1,024	\$2,048
Directors, excluding Executive Committee members	\$512	\$1,024	N/A	\$1,024

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 \$5~~12~~⁰⁰ 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.

Changes to per diem amounts must be approved by the EFC Board of Directors and Farms Products Council of Canada (FPCC). Round trip travel per diems will be paid in accordance with Appendix A.

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.

MISSING/LOST RECEIPTS

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

EXPENSE CLAIM SUBMISSION

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

Directors 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.

Directors 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;
- Vehicle rental – complete vehicle 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 BUSINESS TRAVEL EXPENSES

Reimbursement for approved expenses will be made to Directors via cheque or electronic funds transfer to the Director's bank account. Directors 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);
- Vehicle 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; 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	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	1.5	2	2	1.5	2	2
PEI	3.5	3.5	3.5	3.5	3	1.5	3	2	2	1.5	2
NL	4	3.5	3.5	3.5	3.5	2	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 21, rue Florence Street t. 613 238 2514 Ottawa, ON K2P 0W6 f. 613 238 1967 www.eggs.ca www.lesoeufs.ca	LES PRODUCTEURS D'ŒUFS DU CANADA	Egg Farmers of Canada Producteurs d'œufs du Canada 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 \$0.72	Per Diem \$	Meals Repas \$	Other Autre \$	Code	Total																				
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Totals		0	0.00	0.00	0.00	0.00		0.00																				
PLEASE NUMBER AND ATTACH ORIGINAL RECEIPTS SVP NUMÉROTÉ ET JOINDRE LES REÇUS ORIGINAUX DIRECTOR PER DIEM PAID THROUGH PAYROLL								SUB TOTAL / SOUS-TOTAL 0.00																				
OFFICE USE ONLY LESS CASH ADVANCE/PER DIEM DÉDUIRE ONLY 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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">FOR OFFICE USE ONLY</th> <th style="width: 20%;">QST - TVP</th> <th style="width: 20%;">GST - TPS</th> </tr> <tr><td>Air - Avion</td><td> </td><td> </td></tr> <tr><td>Mileage - Kilométrage</td><td> </td><td> </td></tr> <tr><td>Meals - Repas @ 50%</td><td> </td><td> </td></tr> <tr><td>Hotel - Hôtel</td><td> </td><td> </td></tr> <tr><td>Other - Autre</td><td> </td><td> </td></tr> <tr><td>TOTAL</td><td> </td><td> </td></tr> </table>						FOR OFFICE USE ONLY	QST - TVP	GST - TPS	Air - Avion			Mileage - Kilométrage			Meals - Repas @ 50%			Hotel - Hôtel			Other - Autre			TOTAL		
FOR OFFICE USE ONLY	QST - TVP	GST - TPS																										
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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)