

Notice to Consultants that have received Payment Protection Plan (PPP) Loans:

Per Federal Acquisition Regulation (FAR) 31.201-5, Payment Protection Plan (PPP) Loans to Consultants that have been forgiven should be allocated as a credit to the appropriate expense accounts (rent, utilities, interest, labor or other). Furthermore, in accordance with Federal Highway Administration (FHWA) guidance, professional services consultant firms may not use PPP loan proceeds to pay for direct costs on a FHWA funded project. Doing so results in an “improper payment” which would need to be reclassified to indirect to resolve. Also, FHWA states professional services consultant firms must adjust their indirect cost rates for PPP forgiven loans. If you have received a PPP loan, please complete the [PPP Loan Questionnaire](#), and route to the attention of the Procurement Office.

If you have any questions concerning this notice, please contact your CPA auditor or Jeffrey Owens at [Jeffrey.owens@dot.state.fl.us](mailto:Jeffrey.owens@dot.state.fl.us).