

31.201-5 Credits.

The applicable portion of any income, rebate, allowance, or other credit relating to any allowable cost and received by or accruing to the contractor *shall* be credited to the Government either as a cost reduction or by cash refund. See [31.205-6\(j\)\(3\)](#) for rules governing refund or credit to the Government associated with pension adjustments and asset reversions.

Parent topic: [31.201 General](#).