

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.](#)