(3) As a general rule, understated cost or pricing data shall not be "set off" against overstated cost or pricing data in arriving at a price adjustment. However, an exception to the general rule may be warranted where the overstated data is so inextricably interconnected with understated data that it would be impractical to consider the one without considering the other. For example, if an overhead account had been overstated by reason of a failure to use the most recent available quarterly figures, the consequent downward price adjustment should be based on the net change in the total overhead account, including both the "minus" and "plus" elements. However, the contract price shall be adjusted only if the net adjustment is downward.

(b) If at any time prior to agreement on price the contracting officer learns through audit or otherwise that any cost or pricing data submitted is inaccurate, incomplete or non-current, he shall immediately call it to the attention of the contractor. Thereafter, the contracting officer shall negotiate on the basis of any new data submitted, or on a basis which in his opinion makes satisfactory allowance for the incorrect data as he considers appropriate and shall reflect these facts in his record of negotiation.

(c) If after award the contracting officer obtains information which leads him to believe that the data furnished may not have been accurate, complete, or current, he should request an audit.