

# 5145.101 Definitions.

As used in this part—

“Accounting Requirements Code” (ARC) is a code assigned to each item of supply to identify its specific classification and the degree of accounting and control that must be applied at the user level. Logistics Support Activity assigns the accounting requirements code (ARC) using the ARC assignment criteria contained in DA Pam 708-2, Cataloging and Supply Management Data Procedures for the Army Enterprise Material Master.

“Nonexpendable”, as used in the definition of equipment at AR 735-5, Property Accountability Policies refers to an item that is not consumed in use and that retains its original identity during the period of use. These items have an ARC of “N” contained in the Federal Logistics Data Base (FEDLOG)

**Parent topic:** [Subpart 5145.1 - General](#)