



State of Arizona Accounting Manual

Topic 80 Miscellaneous
Section 25 Bottled Water

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INTRODUCTION

The purchase of bottled water is generally not a necessary or appropriate expense. However, certain circumstances, including those set forth below, may merit exception. Individuals are expected to use appropriate discretion regarding the implementation of this policy. Expenditures for bottled water should be limited to those situations and circumstances that are truly essential and are in the best interest of the State.

POLICY & PROCEDURES

1. Agencies may purchase bottled water when the following exceptional conditions are met:
 - 1.1. There is, on a permanent or temporary basis, no reasonably available, potable tap water at a given location. Reasonably available, when the location under consideration is:
 - 1.1.1. A building, means that the source of potable tap water is in the same building and on the same floor where it is to be consumed.
 - 1.1.2. A fixed location other than a building (such as a park), means that the source of potable tap water is within approximately one hundred yards of where it is to be consumed.
 - 1.1.3. Mobile (such as a car), means that the source of potable tap water is within approximately one mile of where it is to be consumed.
 - 1.2. Purified water is required to operate machinery or equipment or necessary to perform certain processes (such as developing film).
 - 1.3. Purified water is required for medical treatment purposes.
 - 1.4. Potable water is required for participants in exercises lasting several hours, when such exercises are conducted in locations geographically removed from alternate sources of potable water.
2. Other exceptional circumstances, not covered above, may require the purchase of water.

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- 2.1. In such cases, the prior written authorization of the State Comptroller must be acquired.
- 2.2. An agency's written request for authorization must specifically document why there is a need to purchase bottled water. This request should also include information about the nearest sources of potable water.
- 2.3. The written authorization from the State Comptroller expires annually at the end of a fiscal year. To request an extension or renewal of an authorization for another fiscal year, a new written request, setting forth the justification and any changes in circumstances, must be transmitted to the State Comptroller.
3. Under those circumstances requiring the purchase of bottled water, agency management should exercise prudence.
 - 3.1. Expensive spring and sparkling water should not be purchased.
 - 3.2. If the circumstances that require the purchase of bottled water are of a long-term nature, agency management should evaluate alternatives that will provide potable water at an overall lower, long-term cost to the State, such as:
 - 3.2.1. Leasing a reverse osmosis or similar system.
 - 3.2.2. Having a system of direct access to a nearby local water supply installed.
 - 3.3. If bottled water is being purchased because of a short-term situation (such as a municipality's issuing a warning about a temporary contamination of the water supply), entry into long-term contracts for the delivery of bottled water should be avoided.
 - 3.4. As with other purchases, the acquisition of water should comply with the State's Procurement Code.