



State of Arizona Accounting Manual

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Section 25 **Bottled Water & Beverages for Extreme Heat** Page 1 of 4
Preparedness

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. Agencies and individuals are expected to use appropriate discretion regarding the implementation of this policy. Expenditures for bottled water and beverage-related items should be limited to those situations and circumstances that are truly essential and are in the best interest of the State.

Article IX, Section 7 of the Arizona Constitution, the “gift clause,” prohibits the giving of gifts, loans, etc. to individuals. In addition, the notes to this article state that “Public funds are to be expended only for public purposes and cannot be used to foster or promote purely private or personal interests of any individual.”

In this section of SAAM, “to provide beverages and/or beverage-related items,” means to furnish such comestibles at the expense of the State, no matter the funding source.

POLICY

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.



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- 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.
 - 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. The [Governor's Executive Order 2023-16, Extreme Heat Planning and Preparedness](#) requires agencies to take various actions in accordance with the Executive Order.
 - 3.1. In accordance with the [Governor's Executive Order 2023-16, Extreme Heat Planning and Preparedness](#), beverages and beverage-related items (e.g. water, electrolytes, etc.) may be purchased and provided to members of the community and employees when:
 - 3.1.1. It demonstrably serves a public purpose,
 - 3.1.2. The "gift clause" is not violated, and
 - 3.1.3. It directly relates to and meets the requirements of the Extreme Heat Preparedness Plan.
 - 3.2. That the provision of beverages and/or beverage-related items serves the public purpose, is directly related to carrying out the requirements of the [Governor's Executive Order 2023-16, Extreme Heat Planning and Preparedness](#), and does not violate the "gift clause" must be determined before providing beverages and/or beverage-related items. Such determination must be documented and the documentation retained and available for audit in accordance with the LAPR's retention guidelines for accounting records.



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- 3.3. The cost of any beverages or beverage-related items provided shall not exceed the per-person, per-meal reimbursement limits set forth in SAAM 5095.
- 3.4. The agency must document the purchase and use of Extreme Heat Preparedness Plan items. Documentation examples include, but are not limited to, the amount and types of items purchased, the dates, locations, amounts distributed, and an approximate number of individuals assisted. Undistributed Extreme Heat Preparedness beverages and/or beverage-related items must be safeguarded and used only in regard to Extreme Heat Preparedness Plan activities. General use and consumption of these beverages and beverage-related items is prohibited. This documentation must be retained and available for audit in accordance with the LAPR's retention guidelines for accounting records.
4. Some employees perform work in hot conditions. As an employer, the State is concerned about its employees' health and safety and preventing heat-related illness. In accordance with OSHA guidance found at <https://www.osha.gov/heat-exposure/water-rest-shade>, an agency may purchase beverage-related items (e.g. electrolytes) for employees working in hot conditions that could cause health and safety issues.
 - 4.1. Beverage-related items may not be provided to employees not working for long periods in hot conditions (e.g. office settings, short periods of time outside, inside buildings, etc.)
 - 4.2. Agencies must provide oversight and controls over the purchase and storage of beverage-related items to prevent improper use.
 - 4.3. Agencies must document the type of work being performed, the number of employees eligible to use beverage-related items, and the dates and amounts of beverage-related items purchased. This documentation must be retained and available for audit in accordance with the LAPR's retention guidelines for accounting records.
 - 4.4. Agencies who elect to provide beverage-related items are responsible for establishing and disseminating:
 - 4.4.1. Agency-specific written policies related to beverages and beverage-related items when consumed by employees for heat relief prevention and heat relief actions.



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- 4.4.2. Written procedures to ensure appropriate use and control of beverages and beverage-related items.
5. Under those circumstances requiring the purchase of bottled water and beverage-related items, agency management should exercise prudence.
 - 5.1. Mineral, sparkling, flavored, alkaline, carbonated, premium, and special water should not be purchased.
 - 5.2. 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:
 - 5.2.1. Leasing a reverse osmosis or similar system.
 - 5.2.2. Having a system of direct access to a nearby local water supply installed.
 - 5.3. If bottled water is being purchased because of a short-term situation (such as a municipality 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.
 - 5.4. As with other purchases, the acquisition of water, beverages, and/or beverage-related items must comply with the State's Procurement Code.
 - 5.5. The provision of beverages and/or beverage-related items is subject to all other conditions and/or limitations that may apply in other Sections of SAAM, including, but not limited to SAAM 8010, SAAM 8011, SAAM 8012, SAAM 8013, SAAM 5557, SAAM 5025, and SAAM 5095.