our scattershot efforts to focus on this problem.

The legislation I sponsored with Senators LUGAR and DOMENICI contained a key section on domestic preparedness. We provided the authority and funding to begin to establish special chemical and biological emergency response teams and to train local officials. We also included a provision to improve coordination of all the relevant agencies and departments by establishing a special coordinator at the White House. The Coordinator would oversee the nonproliferation, Government's counterproliferation, counterterrorism, intelligence, and law enforcement activities that are directly relevant to this problem, but are spread far and wide throughout the various departments, and pull them together in a coherent policy.

The change in the nature of the threat requires a change in the way we organize our resources to provide for our defense. We should be willing to rethink and reshape the cold war bureaucracy and adjust our institutions to respond dynamically to a dynamic threat. We will need new doctrine and innovative technologies, improved intelligence and law enforcement, and cooperation with foreign governments to address this threat. The three-pronged strategy I have described is within our reach and within our budget. Of course we will need to shift priorities and more funding will be required. But the threat of terrorist attack on American cities involving radiological, chemical, biological or nuclear weapons has reached a point where a new effort is required. We should not wait to take action in the wake of an incident. This is a clear and present danger that requires a timely response.

## RETIREMENT OF COMPTROLLER GENERAL CHARLES A. BOWSHER

• Mr. NUNN. Mr. President, next Monday the Comptroller General of the United States, Charles A. Bowsher, will retire after 15 years in that position. At the time of his appointment in 1981, President Reagan said "this is one of the most important appointments that I shall make as President, adding that "it's obvious that in this post, a strong and effective leader can have an enduring impact on our political institutions." As chairman and ranking member of the Armed Services Committee, and the Permanent Subcommittee on Investigations, I have had the privilege of working with Mr. Bowsher and his able staff as they assist the Congress in its oversight function. I believe his efforts have made an enduring impact on our Government, making it more responsible, efficient and accountable to our citizens.

During his tenure, Mr. Bowsher has overseen a tremendous growth in the amount of reports produced by GAO as well as the amount of official testimony given to Congressional commit-

tees. GAO is now producing over 1,000 reports per year, and provides expert testimony before congressional committees over 300 times per year, doubling their productivity since 1983. Despite reductions of 25 percent in their audit and staffing budget since fiscal year 1992, Mr. Bowsher made sure the quality of GAO's report and services remained uncompromised.

Under their mandate to evaluate and audit all Government programs and activities, GAO has consistently produced reports that are on the cutting edge of research, analysis, and investigation. Mr. Bowsher continually pressed for strengthened and revised budget and accounting systems. As a result of GAO's recommendations, over \$100 billion in savings and benefits have been realized through budget reductions, cost avoidances, appropriations deferrals, and revenue enhancements.

As chairman and ranking member of the Permanent Subcommittee on Investigations, I came to rely on the work produced by GAO through their high risk series. These reports documented programs where the potential for billions of dollars in waste, fraud, abuse and mismanagement existed. Their expertise in identifying problem areas didn't end here. Through their work for the subcommittee, they identified innumerable areas for improvement. In the last few years alone, their work for the subcommittee has resulted in hundreds of millions of dollars in documented savings to the Federal Government.

In the Armed Services Committee, we relied on GAO's work on many occasions, especially in areas such as financial management and acquisition policy, and on their investigative abilities in cases where the committee needed to find out exactly what the facts were.

GAO's fine work under Mr. Bowsher's leadership goes well beyond measurable cost savings. Although the benefits are less qualifiable than dollar savings, they are just as significant. Their work has repeatedly alerted Congress and the executive branch to weaknesses in Federal regulations, law enforcement, and issues related to our Armed Forces. Some examples include:

Identifying problems in requirements for reporting currency transactions at banks and other financial institutions to strengthen the ability to detect money laundering to prevent billions of dollars of drug and criminal proceeds to escape taxation, forfeiture and seizure;

Highlighting the shortcomings of State insurance regulation of the Blue Cross/Blue Shield plans that exposed thousands of subscribers to loss of health care benefits through insurer default:

Identifying differences and weaknesses in state insurance regulations that permit fraudulent insurance schemes to sell worthless policies to unsuspecting consumers;

Identifying loopholes in Department of Education procedures that regulate

the Federal Student Loan and Pell Grant Programs to protect the quality of postsecondary education; and

Prodding the Defense Department to improve its troubled financial management systems, providing continued oversight of DOD's progress, and continuing to press for further improvements in DOD's oversight of the Defense business operations fund and other systems required to ensure that the taxpayer's money has been correctly accounted for.

Mr. Bowsher has also demonstrated great vision as our Government prepares for the next millennium. Under his leadership, GAO greatly enhanced its focus on issues related to information management and technology, and they have produced cutting edge analysis of the challenges our Government will face in the information age. GAO recently issued a report on the extent to which Defense computer systems are being attacked, the actual and potential damage to its information and systems, and the challenges the Defense Department is facing in securing its sensitive but unclassified information systems. This report and their resulting testimony before the Permanent Subcommittee on Investigations was some of the most professional and skillful I have seen.

This Congress and the American people owe a great debt to Charles Bowsher for his fine work. I congratulate him on his 15 years of service, and wish him well in his future endeavors.

EXPLANATION OF VOTES ON THE SENATE ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT

• Mr. ABRAHAM. Mr. President, recently, the Senate passed the conference report to the Energy and Water Development Appropriations Act. I would like to take a moment to comment on the amendments to the original bill that was passed out of this Chamber.

The first vote during consideration of this act was on a McCain amendment to eliminate the advanced light water reactor [ALWR] program. Started in 1993, the ALWR represents a joint commitment by Government and industry to develop a new generation of standardized, advanced reactors. I opposed the McCain amendment for several reasons: First, 1997 is the final year of a 5year program that, once complete, will result in an estimated \$1 billion in U.S. revenue. Congress originally agreed to fund this program for 5 years, and it was important that this commitment be upheld. Perhaps more importantly, the committee estimated that the cost to eliminate the program was actually greater than the 1997 funding amount. Finally, once complete, a major portion of the DOE contributions to this project will be repaid as royalties from the sale of the powerplants. A bipartisan majority of Senators agreed with me and voted to fund the ALWR in its final year on a 53-to-45 vote.

Following the consideration of the ALWR program, the Senate turned to a Bumpers proposal to cut \$269 million from the nuclear weapons stewardship and maintenance accounts. This is an amendment which I resolutely opposed. I believe that continued cuts to this Nation's defense structure may endanger U.S. security at home and abroad. Due to the prohibition on nuclear weapon testing, the DOE is now forced to use noncritical—that is, nonexplosive or computer modeled—testing methods to guarantee the stability of nuclear weapons. As plutonium is only 50 years old as a known element, it isn't known what will happen to it over time, and therefore, how it will change weapons performance or affect maintenance personnel during routine parts replacement. The necessary procurement of new computer and testing facilities requires this level of spending for at least the next 5 years. This shortsighted amendment was tabled 61 to 37.

Immediately thereafter, Senator Rod Grams of Minnesota offered an amendment to limit funding for the Appalachian Regional Commission at the House-passed level and require the Commission be phased out in 5 years. I believe that this regional commission is largely unnecessary and should face the same scrutiny which has been given to defense and entitlement funding. I supported similar efforts with regard to this Commission last year. Nonetheless, this amendment was defeated 69 to 30.

The final amendment to the energy and water appropriations bill was a Feingold amendment to eliminate funding for the Bureau of Reclamation's Animas-La Plata [A-LP] project in Colorado. The A-LP project would construct two reservoirs, seven pumping plants, and 200 miles of canals and pipes to pump water uphill to provide irrigation for local residents, most of them native American. And while I applaud Senator FEINGOLD for his efforts to reduce Government spending, this program was agreed to by treaty between the local Indian tribes and the U.S. Government. In instances such as this, I believe treaty commitments must be honored by a compelling showing of necessity, and so I opposed Senator FEINGOLD's amendment which was defeated 65 to 33.

After consideration of all amendments, I was pleased to support final passage of this important funding legislation, and I voted in support of the Energy and Water Development Appropriations Act, and it passed the Senate 93 to 6.●

- EXPLANATION OF VOTES ON THE SENATE AGRICULTURE APPROPRIATIONS BILL
- Mr. ABRAHAM. Mr. President, farming is Michigan's second largest industry and a cornerstone of the State's economy. For this reason, I would like to take a moment to comment on some

of the amendments considered by the Senate. Prior to final passage, several amendments were debated on the floor of the Senate.

The first amendment considered was a Santorum amendment to prohibit the use of funds in excess of \$125,000 for nonrecourse loans to peanut producers. Recently, the peanut program has faced extensive scrutiny. In response to several attempts to eliminate this program, members from peanut-producing States addressed some of the more problematic aspects of this program in the farm bill. Since this issue had already been considered and decided by Senate, I opposed Senator SANTORUM's amendment. If the peanut program is going to be amended, I believe it should be done so during consideration of farm programs as a whole. Senator Santorum's amendment was ultimately tabled by a vote of 64 to 34.

I did, however, support a second Santorum amendment to ensure that America's farm programs are managed in the most objective manner possible. Specifically, Senator Santorum's amendment prohibited the use of funds to carry out a program that was operated by a marketing association if the Secretary of Agriculture determined that a member of the board of directors of the association had a conflict of interest with respect to the program. In my opinion, a program that is not influenced by individuals who stand to gain from decisions will garner greater respect and run more smoothly than a program that is viewed as a Government subsidy for a few individuals. Unfortunately, by a vote of 61 to 37, this amendment was also tabled.

The final amendment considered was a Bryan amendment to reduce the amount of funds appropriated to the Market Access Program [MAP]. The Bryan amendment would have eliminated funding if the aggregate amount of funds and value of commodities under the program exceeded \$70 million. Formerly known as the Market Promotion Program, this program has provided funding for large and lucrative corporations such as Sunkist. I believe the Market Access Program is a clear example of corporate welfare, and I have consistently supported elimination or reduction of this unnecessary Government subsidy. I supported Senator BRYAN's amendment which was tabled by a vote of 55 to 42.

Following disposition of these three amendments, the 1997 Agriculture appropriations bill was passed, with my support, by a vote of 97 to 1. Mr. President, I am pleased that the conferees were able to act quickly to finalize this legislation and allow America's farmers to begin to grow for the market.

- EXPLANATION OF VOTES ON THE FISCAL YEAR 1997 TREASURY/ POSTAL AND VA/HUD APPROPRIATIONS
- Mr. ABRAHAM. Mr. President, the Senate recently considered several ap-

propriation bills and addressed a number of amendments upon which I did not have the opportunity to comment at the time. One of these votes was on a motion to table the Dorgan amendment to the Treasury-Postal Appropriations bill which would have raised taxes on companies doing business overseas

Under current law, income generated by a domestically owned controlled foreign corporation is not subject to our income taxes until that income is repatriated back into the country. In addition, CFC's earn tax credits equal to the amount of tax they pay to their foreign host—up to but not exceeding the United States rate of taxation. The Dorgan amendment would require income generated by a CFC by producing goods overseas and selling them back here to be taxed currently, rather than be deferred.

Mr. President, I believe there are a number of provisions in our Tax Code which need to be addressed, but I disagree that offering ad hoc amendments on the Senate floor to appropriation bills is the way to go about it. Appropriation bills are simply not suitable vehicles for major tax reforms. Instead, these issues should be addressed in a comprehensive manner in the Finance Committee.

That said, I also have a number of specific concerns regarding the Dorgan amendment. First, I believe Senator DORGAN needs to make a better case that companies move their plants due to this tax provision, rather than in response to comparative advantages or political barriers. Second, absent some unspecified new protective barriers, I see nothing in this amendment which would repatriate existing overseas jobs or prevent future jobs from being located there as opposed to here.

Mr. President, none of our foreign trading partners impose such a tax burden on their foreign corporations, and before the Senate chooses to impose new taxes on our companies operating overseas, I believe this issue needs to be more fully studied. While I am certain this amendment will raise taxes on American businesses and could harm our competitiveness in Michigan and elsewhere, I am unconvinced it will protect American jobs from foreign competition.

Another issue on which I wish to explain my vote was the motion to table the Bumpers amendment prohibiting the use of funds for the Space Station Program. A similar amendment was introduced last year by Senator BUMPERS, which I supported. Then and now, I have been concerned as to the costs of the program and the extent to which federal taxpayers verses the private sector should fund the effort.

In addition, I am concerned by reports that the American Physical Society has joined 14 other scientific organizations in stating that the scientific justification for the space station was lacking, and that the cost overruns threatened to crowd out other, more