

STRENGTHENING THE MANAGEMENT OF STATE BUDGET REVENUES AND EXPENDITURES OF LUANG PRABANG PROVINCE, THE LAO PEOPLE'S DEMOCRATIC REPUBLIC

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In recent years, the management and administration of the budget in Luang Prabang province has been gradually strengthened, in which special attention has been paid to the renovation of provincial state budget revenue and expenditure management. Thanks to this, the provincial budget revenue and expenditure management has achieved some important results. However, in reality, the regular management of revenue and expenditure of the state budget in Luang Prabang province is still limited, not meeting the development needs well. The article analyzes the situation of the state budget revenue and expenditure management in Luang Prabang province in the recent time, based on which discusses some solutions to enhance the management of budget revenue and expenditure, in order to improve effective use of state budget capital, creating confidence for people in the country's renewal process.

Keywords: Revenue and expenditure management; State budget; Luang Prabang Province.

1. Introduction

Luang Prabang is a province in northern Laos. According to the 2015 survey, the total population in the province was 407,012 people. Over the past years, thanks to the good implementation of the guidelines and policies for the country's development of the Lao People's Revolutionary Party, Luang Prabang has made strong development. The province's socio-economy is increasingly developing, people's lives are increasingly prosperous. State management in all fields has been innovative and increasingly effective. However, besides the achievements, the management still has certain limitations, including the limitations of the management of regular revenues and expenditures of the state budget such as the allocation of recurrent expenditure estimates. for non-autonomous amounts that are not close to the actual situation of the province, the waste in using budget is still common, has not created the initiative for units in using the budget despite the contracting mechanism, autonomy, self-responsibility in using payroll and operating funds... In order for the budget to not be deficient and to be used effectively, Luang Prabang province needs to implement a lot of synchronous measures, including pay attention to

strengthening the management of budget revenues and expenditures.

2. Research overview

The study of state budget management has many works, in which the typical works are the following: "Decentralization of state budget management: Lessons learned from Attapeu - Laos", of PhD candidate, MSc Kham Phanh Keomany, published in Finance magazine No. 1/2019. The paper analyzes the actual decentralization of state budget management in Attapeu - Laos and provides solutions to improve the efficiency of state budget management in this locality of Laos. The article "Innovating and improving the efficiency of state budget expenditure management in An Giang province, by Dr. To Thien Hien, published in Finance magazine No. 1.2020. Through surveying and researching on the actual situation of local socio-economic activities, including the state budget spending activity of An Giang province in the 2016-2018 period, the article proposes some solutions to change the new, improving the efficiency of State budget expenditure management of An Giang province, contributing to socio-economic development of localities and the

country... There are also a number of dissertations and master theses on the management of state budget revenues and expenditures of some provinces and districts in Vietnam, specifically the master's thesis: "Completing the management of budget revenue and expenditure in Ngoc Son Ward, Kien An District, Hai Phong City" by Vu Van Cuong... However, there has not been any research study on the management of state budget revenues and expenditures of Luang Prabang province.

3. Research methods

The paper uses research methods to collect data, documents and methods of processing and analyzing data and documents. Specifically are:

Methods of collecting data and documents: Surveying the budget management system and database system on estimates and the implementation of the state budget estimates of Luang Prabang province; Inheriting the summary and thematic reports on the state budget management of the Luang Pprabang provincial authorities.

Methods of processing and analyzing data and documents: Summarizing and analyzing initial data by calculating statistical indicators showing the typical values of the data system related to the management work. State budget in the study area.

4. Research results

4.1. Regarding the situation of management of state budget revenues

In recent years, the targets of budget revenues in the province have been constantly increased, reached and exceeded the plan assigned by the People's Council. Specifically through the following index:

Table 1. Management of state budget revenues in the locality in recent years

Unit: million kip

No	Year	Budget revenue (million kip)	Rate compared to the proposed plan (%)
1	2015	12.163,6	107,4
2	2016	9.542,9	118,9
3	2017	11.793,4	96,1
4	2018	11.966	111,4

Source: Luang Prabang Department of Finance

It can be seen that the state budget revenue situation in Luang Prabang province always achieves high results, exceeding the assigned

norms in most of the targets. The structure of state budget revenue has been gradually improved, the proportion of domestic revenue in the total state budget revenue balance reached a high level, in the period of 2015 - 2018, the average was 89.9%. in 2019, reaching 390,650 billion kip, equaling 100.2% of the estimate (exceeding 750 billion kip), reaching the mobilization rate of 23.3% of GDP, of which, from taxes and fees reaching 21.5% of GDP. Domestic revenue reached 102.9% of the estimate (exceeding 6,650 billion kip). Revenue from tourism is estimated at 91.1% of the estimate (a decrease of 5,700 billion kip). Balanced budget revenue from import-export activities reached 98.6% of the estimate (a decrease of 1,200 billion kip); Revenue from aid was estimated at 6,000 billion kip (an increase of 1,000 billion kip compared to the estimate).

Although the total state budget revenue exceeded the estimate, according to the decentralization, the central budget still lacks revenue and loss revenue when implementing the tax exemption and reduction policy. Local budget revenue is unevenly distributed, many localities achieve and exceeding estimates, but many localities still do not complete the assigned estimates. Because it is impossible to regulate the increase of local budget revenues from localities with high revenues to localities with low revenues, localities that lack revenue compared to estimates will have difficulty in securing expenditure estimates. Although many measures have been taken by the local authorities, the loss of revenue is still taking place, due to many main causes due to the difficult economic situation.

4.2. Regarding the situation of management of state budget spending

Thanks to the increase in budget revenue in the province, along with the interest to create conditions for the supplementation of the central budget, the local budget spending has ensured the task of development activities. socio-economic development, security and defense, regular spending was raised. Especially investments in infrastructure development, investment in hunger eradication and poverty alleviation programs... It also requires the management of provincial state budget expenditure to be strengthened (Table 2)

The process of organizing the implementation of the expenditure estimates has ensured all the spending tasks assigned by the estimates, in general the budget management units that have managed, operated and used the budget have thoroughly grasped the principle of thrift, effectively and

Table 2. Local budgets of Luang Prabang from 2015-2018*Unit: million kip*

	2015		2016		2017		2018	
	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>
Total local budget expenditure in balance	6.325.180	100	6.760.000	100	6.970.000	100	7.125.000	100
Expenses for capital construction investment	2.989.000	47,25	2.663.270	39,39	1.826.000	26,19	1.998.000	28,04
Regular expenses	3.220.310	50,95	3.959.206	58,56	4.368.000	62,66	4.780.000	67,08
Program expenses	115.870	1,8	137,524	2,05	776.000	11,15	347.000	4,88

Source: Luang Prabang Department of Finance

against wastefulness, meeting local socio-economic development tasks, especially ensuring timely funding for key and urgent tasks arising out of estimates.

However, the annual administrative management expenditures exceed the assigned norms on a payroll. The implementation of the processes from the stage of estimating the state budget data reflects not yet close to the local capacity; The execution of the state budget to the settlement of the state budget has not been implemented seriously, does not guarantee sufficient time, is not accurate in figures, so the allocation of spending control of financial agencies faced difficulty. Expenses for economic career such as transportation, agriculture, irrigation and cadastral careers do not have specific bases, because the economic and technical norms are outdated so spending is often based on incidents and on work demands. No norms have been set up yet and monitoring the implementation of standards and norms for these expenditures has not been done.

The implementation of state budget estimates next year is still slow, including recurrent expenditures, development investment expenditures and target program expenditures. Although the situation of thrift practice and waste combat in state budget spending has had positive results, it is still low compared to the potential and requirements. Wastefulness in some areas such as capital construction investment, land management and land use has been slow to be surmounted (even in the case of corruption motives leading to management violation and wastefulness); In particular, there are shortcomings and limitations in planning (including socio-economic development planning, construction planning, land use planning, etc.).

The process of allocating resources for recurrent expenditures of the state budget lacks a close link with the socio-economic development plan. Luang Prabang province is currently performing the state

budget management in a traditional way, taking control of input primarily, managing each year annually. The fact show that the way of managing the target of controlling input is subjective, willful and imposing from the resources-providing agencies. This management method will be increasingly inappropriate, and needs to be changed to make budget spending management more effective.

Sparse state budget allocations lack key focus, resulting in inefficient use of resources. Because there is no medium-term vision, not only financial agencies, Provincial People's Committee are passive in revenue but also agencies, localities and beneficiaries are also passive in resources. Spending units cannot and do not have the right to proactively prioritize spending according to focus. Executing recurrent expenditures of local budgets is limited. For budget beneficiary units, some units do not comply with the budget expenditure management process, recurrent expenditures do not follow the estimates but do not recommend adjustments, between estimates and implementation. There is a big difference, but it is still acceptable for settlement. This is contrary to the provisions of the State Budget Law.

The principles of spending have not been attached much importance, especially the compilation of documents asynchronous, lack of legality, regular settlement of expenditures and not meeting the time prescribed by the State Budget Law. The state of using budget in some units is wasteful, not really saving against waste, ineffectiveness still occurs at different levels, causing loss of confidence of officials and people in using money of the people and the State.

Although the inspection and control work has been conducted regularly but it has not brought about high efficiency, many cases due to the respect to whom it may concerns, the inspectors are afraid of collisions, and have not yet resolutely dealt with the

units that still have financial and budget violations, also still have not combined with the inspection and analysis of the efficiency of recurrent expenditure to advise measures to improve the efficiency of budget management. The control of state treasury spending is basically in compliance with regulations, but the reform of administrative procedures of the State Treasury is still slow, solving sometimes difficult tasks, causing difficulties for units using the budget in transaction relations with the treasury.

5. Discussion

From the current situation of state budget revenue and expenditure management in Luong Prabang Province, to enhance this work, the following measures should be implemented:

Firstly, fighting against state budget revenue losses in the province

In order to achieve the assigned budget revenue, it is necessary to focus on directing and strictly implementing synchronously measures to well implement the revenue sources. Attention should be paid to the management of tax declaration and management, tax revenue loss prevention and tax arrears management, propaganda, guidance and mobilization of the people to well fulfill tax obligations. units in the province need to immediately review cases of tax, land rent extension... to proactively notify and remind tax payment on the due date.

In order to promote revenue collection, in addition to well exploiting revenue sources, units in the locality need to pay attention to reduce the outstanding tax debts by implementing good measures of debt collection and management. review debts, proactively notify and urge enterprises to pay due taxes... Especially, all projects related to land should be reviewed and compared with the declared progress compared to the schedule. It is necessary for enterprises to comply with the requirements of enterprises to declare correctly in order to collect land use levies and taxes because this is a very large revenue source.

Secondly, thrift practice, waste combat and anti-corruption in the province

Implementation of the regulation on financial disclosure to all levels of state budget, budget estimate units, organizations supported by the state budget, capital construction investment projects using state budget capital countries, state-owned enterprises, funds derived from the state budget, funds derived from people's contributions and guidelines of the Ministry of Finance on financial

disclosure.

Strengthen the controlling role of the state treasury. The State Treasury plays a role of strictly controlling all expenditures of the state budget, especially recurrent expenditures to ensure and enhance spending efficiency. Recurrent expenditures of the state budget must comply with the principle of direct spending through the state treasury. Expenses must be in accordance with current regulations, the finance agency shall announce the funding allocation limit for treasury control and allow expenditures when there is approval of the head of the unit. Uniform expenditure management through the state treasury contributes to controlling budget spending according to the right purposes. All state budget expenditures must be inspected and controlled before, during and after the process of allocation and payment, ensuring that all conditions on payment allocation are met according to the provisions of law. The State Treasury is responsible for controlling the documents, vouchers, payment conditions, timely allocation and payment of state budget expenditures in accordance with current provisions of law. State treasuries shall participate with competent financial agencies and state management agencies in examining the use of state budget and certifying the actual state budget expenditures through state treasuries of state budget funds. units using state budget. The legality of documents related to regular expenditure management must be checked.

Thirdly, improve the professional capacity of civil servants to perform the task of managing the state budget revenues and expenditures of the province

To implement standardization and specialization of the contingent of civil servants performing the tasks of state budget revenue and expenditure management, requiring these officials to have high professional competence, good training and fostering to understand and master socio-economic situation as well as state policies and mechanisms. At the same time, having good character, ethical qualities, responsibility and dedication to the assigned work. In order to fulfill the above requirements, agencies must annually review and evaluate the classification of civil servants according to ethical standards, professional qualifications, management capacity... and based on the results of the review to formulate and implement plans on fostering, arranging and assigning tasks according to the capabilities and qualifications of each public employee.

Strengthening training and retraining of state

budget management knowledge for the contingent of civil servants working in finance and accounting work at cost estimating units so that everyone can understand and properly realize the requirements of the budget management. State books, functions and duties as well as their competence, and accumulate knowledge and experience to be able to perform official duties. The training and retraining must ensure public servants of the financial sector understand the guidelines and policies of the state and economic integration, then apply them in the policy-making process as well as the process of organizing tasks in a confident manner.

Pay attention to the salary and income regime of civil servants who perform the task of managing the budget collection and expenditure so that they can safely perform the assigned tasks. Annually, it is required to evaluate the responsibilities, the extent of the public employees' fulfillment of the tasks and strictly handle cases of intentional wrongdoing in the management of budget expenditures.

Periodically rotate cadres to build a contingent of civil servants who are both pink and specialized. There is a strict reward and punishment regime, enhancing personal responsibility and creating people's confidence in the State.

Fourthly, strengthen inspection and examination of the management of state budget revenues and expenditures in the province

Completing the coordination relationship and clearly defining responsibilities and powers of each agency involved in the budget inspection process from the stage of making, executing and settling budgets, checking before, during and after process. Improving the examination and inspection of the drafting of state budget revenues and expenditures, which are undertaken by the financial agencies at all levels to ensure the requirements, bases and order of estimation according to law.

Financial agencies, state treasuries regularly check and compare with the budget execution process on the regime, standards, current norms, the legality and validity of vouchers, etc., especially efficiency and savings in state budget spending. The financial agency shall coordinate with the state treasury of the same level to review and compare all State budget expenditures in the fiscal year to ensure that state budget expenditures are fully, accurately and correctly accounted for state budget record. At the same time, organize the inspection and supervision of expenditures of the estimating units. The examination, inspection and audit of the state

budget settlement must ensure the truthfulness and lawfulness; strictly handle violations and negative phenomena in the management of state budget revenues and expenditures and promptly reward and reward them at the same time, economically and efficiently using the state budget and successfully completing the assigned tasks.

Promote the implementation of the regulations on financial disclosure, democratic regulations, and self-inspection regulations in order to ensure the expansion of participants, and comprehensive inspection of state budget beneficiary units in all sectors.

Fifth, increasing decentralization of revenue – spending task for Luang Prabang province

The decentralization of revenue sources, spending tasks and the relationship between budgets of all levels is carried out as follows:

Central budgets and budgets at each level of local government are allocated with specific revenue and expenditure tasks. The central budget plays a leading role, ensuring the implementation of important and important national tasks and assisting localities in which budget revenues and expenditures have not been balanced.

Local budgets are decentralized to ensure proactiveness in performing assigned tasks; strengthen resources for district budget. Provincial People's Committee decide the decentralization of revenue sources and spending tasks between the budgets of different levels of local governments in accordance with the decentralization of socio-economic management, defense, security and management qualifications of each local level.

The spending tasks of any budget level are guaranteed by that budget; The promulgation and implementation of new policies and regimes that increase budget spending must have solutions to ensure financial sources suitable to the budget balancing capability of each level. In case the superior state management agency authorizes the inferior state management agency to perform its spending tasks, it must transfer funds from the superior budget to the lower levels to perform such tasks. The authorization for the performance of spending tasks and the addition of a specified revenue source must not be used for spending of one level on budgets for other levels' tasks, except for special cases prescribed by the Government.

6. Conclusion

Thus, along with the Party and State's open-door policy, the development of a multi-component

economy with monetary commodity relations, market relations and the mechanism of financial autonomy and self-responsibility State budget revenues and expenditures of Luang Prabang Province are increasingly tight. However, there are certain limitations in the state budget revenue and expenditure management of the province. Therefore, the renovation of activities to increase the state budget revenues and expenditures is essential to effectively manage local budgets, further enhance the role of state budget in the market economy to The state budget has really become an effective

management tool for the provincial government of Luang Prabang.

However, there are certain limitations in the state budget revenue and expenditure management of the province. Therefore, the renovation of activities to increase the state budget revenues and expenditures is essential to effectively manage local budgets, further enhance the role of state budget in the market economy to The state budget has really become an effective management tool for the provincial government of Luang Prabang.

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TĂNG CƯỜNG QUẢN LÝ THU - CHI NGÂN SÁCH NHÀ NƯỚC CỦA TỈNH LUANG PRABANG, NƯỚC CỘNG HÒA DÂN CHỦ NHÂN DÂN LÀO

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Tóm tắt

Những năm gần đây, công tác quản lý, điều hành ngân sách của tỉnh Luang Prabang đã từng bước được tăng cường, trong đó đã đặc biệt chú trọng tới đổi mới quản lý thu - chi ngân sách nhà nước cấp tỉnh. Nhờ đó, quản lý thu - chi ngân sách của tỉnh đã đạt được một số kết quả quan trọng. Tuy nhiên, trên thực tế, công tác quản lý thu - chi thường xuyên ngân sách nhà nước tại tỉnh Luang Prabang vẫn còn những hạn chế, chưa đáp ứng tốt nhu cầu phát triển. Bài viết phân tích thực trạng tình hình quản lý thu - chi ngân sách nhà nước của tỉnh Luang Prabang trong thời gian vừa qua, trên cơ sở đó bàn thảo một số giải pháp tăng cường quản lý thu - chi ngân sách, nhằm nâng cao hiệu quả sử dụng vốn ngân sách nhà nước, tạo niềm tin cho nhân dân trong công cuộc đổi mới đất nước.

Từ khóa

Quản lý thu – chi; Ngân sách nhà nước; Tỉnh Luang Prabang.

HỢP TÁC KINH TẾ CỦA CƯ DÂN HAI TỈNH QUẢNG BÌNH (VIỆT NAM) VÀ KHĂM MUỘN (LÀO)

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Trong tiến trình lịch sử, cư dân các dân tộc dọc biên giới Việt Nam - Lào, hai tỉnh Quảng Bình và Khăm Muộn đã có mối quan hệ qua lại, cộng cư, xen cư và hôn nhân gần gũi, góp phần quan trọng xây dựng mối quan hệ đặc biệt giữa hai nước, bảo vệ và giữ gìn chủ quyền biên giới quốc gia. Trên nền tảng quan hệ hữu nghị đặc biệt Việt Nam - Lào, những kết quả trong quan hệ hợp tác, nhất là hợp tác về kinh tế giữa cư dân hai tỉnh Quảng Bình (Việt Nam) - Khăm Muộn (Lào) đã đóng vai trò quan trọng, góp phần phát triển kinh tế - xã hội của mỗi địa phương trong những năm đầu thế kỷ XXI. Đây cũng là một trong những nhân tố quan trọng để vun đắp hơn nữa mối quan hệ hợp tác chặt chẽ giữa hai tỉnh nói riêng, hai dân tộc Việt Nam - Lào nói chung.

Từ khóa: Hợp tác kinh tế; Tỉnh Khăm Muộn; Tỉnh Quảng Bình; Quan hệ hữu nghị Việt Nam - Lào.

1. Đặt vấn đề

Quan hệ giữa hai nước Việt Nam - Lào là quan hệ hữu nghị truyền thống, đoàn kết đặc biệt vốn có từ lâu đời, được nhân dân hai nước dày công xây dựng, vun đắp qua nhiều thế hệ, là biểu tượng của tình đoàn kết quốc tế mẫu mực, thủy chung và là tài sản vô giá của nhân dân hai nước. Tình hữu nghị truyền thống và hợp tác đặc biệt Việt Nam - Lào được các địa phương của hai nước, nhất là các tỉnh có chung đường biên giới giữ gìn và phát huy toàn diện trên các lĩnh vực, cả trong đấu tranh giải phóng dân tộc và xây dựng đất nước.

Quan hệ giữa hai tỉnh Quảng Bình - Khăm Muộn như một minh chứng sống động cho tình đoàn kết đặc biệt Việt Nam - Lào. Suốt tiến trình lịch sử đấu tranh giải phóng dân tộc và xây dựng chủ nghĩa xã hội, nhân dân hai tỉnh luôn kề vai, sát cánh bên nhau. Phát huy truyền thống hữu nghị tốt đẹp, bước sang thế kỷ XXI, nhân dân hai tỉnh tiếp tục vun đắp và thúc đẩy mối quan hệ hữu nghị, hợp tác toàn diện, coi đó là một phần quan trọng trong chiến lược phát triển kinh tế - xã hội của mỗi tỉnh. Tuy cùng là hai tỉnh có điều kiện kinh tế còn khó khăn, nhưng cư dân vùng biên giới của hai tỉnh thường xuyên qua lại, giao lưu hợp tác phát triển kinh tế - xã hội. Hàng năm, hai tỉnh vẫn dành cho nhau những khoản viện trợ, chú trọng dành những ưu tiên, ưu đãi cho nhau, tạo điều kiện hỗ trợ, giúp nhau phát triển kinh tế - xã hội.

Vào ngày 10/10/2000, tại thị xã Thà Khẹt, tỉnh Khăm Muộn (Lào), đoàn đại biểu cấp cao hai tỉnh Quảng Bình và Khăm Muộn đã tiến hành hội đàm. Hai bên xác định “tiếp tục công cuộc phát triển kinh tế, văn hóa, xã hội, củng cố quốc phòng, xây dựng Đảng và hệ thống chính trị vững mạnh nhằm bảo

vệ nền độc lập dân tộc và xây dựng thành công chủ nghĩa xã hội. Đồng thời, làm tốt nhiệm vụ xây dựng và phát triển mối quan hệ hợp tác chiến lược, toàn diện và đặc biệt giữa hai dân tộc Việt Nam - Lào nói chung và hai tỉnh Quảng Bình - Khăm Muộn nói riêng” (Ủy ban nhân dân tỉnh Quảng Bình, 2000). Đây là cơ sở mở đầu cho việc hợp tác toàn diện của hai tỉnh trong giai đoạn mới.

2. Tổng quan nghiên cứu

Nghiên cứu quan hệ hợp tác giữa các tỉnh hai bên biên giới Việt Nam - Lào trong những năm gần đây được các cơ quan nghiên cứu và các nhà nghiên cứu khá quan tâm. Đặc biệt, quan hệ giữa các tỉnh dọc biên giới hai nước đã được nghiên cứu trong nhiều luận văn thạc sĩ ở Đại học Vinh và Đại học Huế. Tiêu biểu là một số công trình nghiên cứu như: “Quan hệ giữa tỉnh Thanh Hóa (Việt Nam) và Hòa Phấn (Lào) từ 1976-2002” (Lê Trọng Thê, 2003); “Quan hệ hợp tác giữa hai tỉnh Nghệ An (Việt Nam) và Xiêng Khoảng (Lào) (1976-2002)” (Đậu Quỳnh Mai, 2004); “Quan hệ hợp tác Nghệ An (CHXHCN Việt Nam) - Hòa Phấn, Xiêng Khoảng và Bô-ly Khăm-xay (CHDCND Lào) trong việc giải quyết vấn đề biên giới” (Nguyễn Thị Hồng Vui, 2005); “Quan hệ hợp tác giữa tỉnh Hà Tĩnh (CHXHCN Việt Nam) và Bô-ly Khăm-xay (CHDCND Lào) từ năm 1976 đến 2003” (Dương Thị Kim Ly, 2004); “Quan hệ hợp tác giữa hai tỉnh Quảng Bình (Việt Nam) - Khăm Muộn (Lào) từ 1976-2006” (Nguyễn Thị Hương Trà, 2008); “Quan hệ Quảng Bình (CHXHCN Việt Nam) và Khăm Muộn (CHDCND Lào) trong việc hợp tác giải quyết vấn đề an ninh và phát triển kinh tế - xã hội biên giới từ 1976-2010” (Trần Hải Định, 2011); “Quan hệ hợp tác Quảng Trị (CHXHCN Việt Nam) và Savannakhet (CHDCND