Budgetary control has the existence of broad and narrow sense. Broad budgetary control sees the entire budget system as a control system, which it is the formation of a prior, during and after the whole process control system (David E.W. Marginsona, 1999). According to control activities, budget control includes target control, process control and system control, while the budget as the primary means of corporate internal controls provides a
comprehensive management platform. Budget target of control is that Budget management through strategic planning to determine the annual business objectives; then through the decomposition of indicators to clarify the responsibility of the objectives of the responsibility of the budget units as a basis for evaluation.