Singapore Kwong Wai Siew Peck San Theng 新加坡廣惠肇碧山亭(PST) was a cemetery management organization founded in 1870 by the Chinese who came from three prefectures of the Guangdong province. It managed more than 340 acres of land and 100,000 graves before mid-1970s when the Government decided to acquire the land for urban development. It has since converted into a columbarium organization accommodating ashes urns and spiritual tablet. PST is a non-profit organization registered under the Government’s Society ordinance. Members are property-holding associations of the three prefectures. These associations provided members of the PST’s governing body but they are not dividend-receiving or share-holding members, nor are they account for any malfeasance or abuses of power. The governing body is formed according to a rotation system among member associations. Maladministration, if there is any, is tolerated for a period of two years when the chair will be replaced by representatives of another association. Besides the annually celebrated ancestral worships at halls, graves sweeping at tombs (Spring and Autumn) and the salvation ritual for the wandering ghost during the Hungry Ghost festival in the lunar seventh moon, since 1922 the PST organized irregularly a Grand Universal Salvation Ritual (the Wan Yuan Sheng Hui 萬緣勝會, literally means “gathering with bondage of 10 thousand spirits” or the Ritual hereafter) for both ancestors and wandering ghosts. The Ritual is not only to generate funding, fulfilling its social and political functions, it is designated as a ritual charity to solve the overseas Chinese ritual dilemma and an informal sanction to confine committee members’ behavior. Through an analysis of the Rituals in different period of time, this paper attempts to argue that formal institutional behavior is checked and balanced by informal sanction constructed since 1920s and represented by the Ancestors who are watching from above.