

Parashat Pekudei:
Cheshbon haNefesh -Taking Stock
(Exodus 38:21-40:38)
Rabbi Pamela Wax

As we conclude the book of Exodus, an accounting is taken. The very first verse of the parashah, Exodus 38:21, states:

כֹּא אֵלֶּה פְּקֻדֵי הַמִּשְׁכָּן שֶׁנֶּחֱמַשְׁכָּן הָעֵדוּת אֲשֶׁר־עָשָׂה מֹשֶׁה עֲבַדְתָּ הַלֵּוִים בְּיַד־אִיתָמָר בֶּן־ אֶהֱרֹן הַכֹּהֵן.	21 These are the records of the tabernacle, the tabernacle of the testimony, which were drawn up at Moses' bidding, through the service of the Levites under the direction of Itamar, son of Aaron the priest.
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Itamar, the “independent auditor,” takes an inventory of all of the metals used in the building of the mishkan. How many talents and how many shekels of gold, silver, and copper were used? The final tally is offered in the concluding verses of chapter 38 -- 29 talents and 730 shekels of gold; 100 talents and 1,775 shekels of silver, and 70 talents and 2,400 shekels of copper. Why such exactitude? The midrash suggests that Moses ordered this accounting to protect himself from charges of embezzlement:

“A faithful man” (Proverbs 28:20) refers to Moses who was made the treasurer over the work of the Tabernacle. Our Rabbis taught: One must not appoint less than two people with control over the finances of a city or community. But surely you find that Moses was solely in charge, while here you say that one must not invest less than two with this authority? The answer is that though Moses was the sole treasurer, yet he called others to audit the accounts with him... [1]

Another midrash on this verse says that “One who entered the Temple treasury to take out the money might not enter wearing a garment with folds or in felt shoes, lest in the event of his becoming rich, people should say that he became rich from the Temple treasury.” [2]

Apparently, Moses had reason to be concerned about unfair suspicions. As imagined by yet another midrash, the rumors were already flying fast and furious:

Why did he make an accounting with them when the Holy One trusted him?... It was simply that Moses had heard Israel speaking behind his back... And what were they saying?... They were saying to his shame: "Look at the fat neck; look at the fat thighs. Moses is eating from what belongs to Jews and drinking from what belongs to Jews, for everything he possesses comes from the Jews"... As soon as Moses heard that, he said to them, "By your life, after the Tabernacle is finished, I am making an accounting with you." Thus it is stated (Exodus 38:21), These are the records of the Tabernacle. [3]

These midrashim speak to Moses' scrupulous integrity and honesty in his bookkeeping that the community might feel confident that their investments were used as intended. The idea of taking stock of one's material goods seems like a wise and obvious idea. Do we cover our expenses, or are we spending more than we are bringing in? Is there enough in reserve to carry us over until the next influx of cash income? If we have shared income, do we hide any assets or expenses from our partners? Are our assets well-balanced?

Financial audits surely call upon our middot of truth-telling, integrity, order, and diligence. Such reflection could comprise our Mussar work for this week right there. However, cheshbon/ accounting is also a metaphor with a spiritual counterpart well beyond its application to our finances and other material goods.

The preface to the Mussar text *Cheshbon haNefesh* plays on this analogy by introducing a parable of two businesspeople. The first is wealthy with a full warehouse and plenty of customers for his merchandise. He uses his profits to purchase more storehouses and fill them with even more merchandise. However, he never makes an accounting of his goods nor does he track trends in sales. The second business person is poor. There is little demand for her merchandise and therefore little profit. Whether her income will offset her expenses creates constant worry. She makes a careful accounting of her records and constantly checks her ledgers. By doing so, she can see which merchandise is most in demand and when it will bring the greatest profit. She does this for at least a year, and then reviews her balance sheet to examine her profit margin. As a result of this bookkeeping, she is able to earn a substantial and comfortable living. [4]

The text goes on to draw the connection between this parable and the cheshbon ha-nefesh (literally, “accounting of the soul”) that we are each meant to practice in our own spiritual lives, with the implied conclusion that a careful review and accounting - - even if we start out “poor” -- will ultimately enrich us, while a squandering of spiritual resources will undoubtedly leave us empty. The author piously states that “This accounting is worthwhile -- our honor and life in this world and in the World to Come depend on it.” Through this cheshbon/ reckoning of the soul, we are keeping track of our soul’s growth, which is a way of being accountable both to God and to ourselves.

Rabbi Lefin seems intent on counting violations more than successes, so I have adapted the following spiritual accounting steps offered in the text Cheshbon haNefesh to reflect a more positive practice: [5]

1. Choose 13 middot to cycle through, one each week for 13 weeks (meaning that you will cycle through each of the 13 middot four times each year). Assign a short statement or codeword for each middah. For instance the statement offered in the book for equanimity (menuchat ha-nefesh) is “Rise above events that are inconsequential -- both bad and good -- for they are not worth disturbing your equanimity.” [6]
2. Remain mindful of what happens in your life in relation to the “middah of the week” and do a nightly review in your “ledger.”
3. Repeat the codeword or phrase for that middah each morning.
4. After the conclusion of each Shabbat, tally up your successes and growth-spurts in regard to that week’s middah and reflect on any obstacles that arose that week.
5. At the end of the year, carefully review your charts and ledgers to see your progress. You may adjust your 13 middot, replacing a successfully improved-upon middah with one that you determine might need more work in the coming year.

This process was based on the earlier work described by Benjamin Franklin in his autobiography. [7] For both Franklin and Rabbi Lefin, the work was an act of keeping a scorecard and quantifying one’s successes and violations in regard to each middah. [8]

For us, however, a more qualitative reflection, involving a journaling practice to record middah-related events of the day is appropriate. [9] Alan Morinis writes that a journaling cheshbon hanefesh practice can have great impact on “raising our level of self awareness moment-to-moment. It does this by directing us to be watchful for inner fault lines as they are revealed in the small tremors of everyday life. This, in turn, helps us to identify, and ultimately address, the pressures and fractures that exist beneath the surface of consciousness before they erupt in shattering earthquakes.” [10]

Consider how you might apply the idea of cheshbon to your Mussar practice: Are you more heavily weighted in one middah than another? Might you be expending too much energy in compassion, for example, and therefore have to rein it in, asserting some g'vurah/ restraint? How do you infuse some sense of humility or generosity into your nooks and crannies of despair or struggle? Can your sense of gratitude carry you until the next shipment of blessings shows up on your doorstep? Extending the metaphor even further, how might you take your losses and turn them into profits?

As we conclude our study of the book of Exodus, let us take stock of another kind. Take time to review and do a cheshbon ha-nefesh of your work with the middot that were offered over the past 11 parshiyot in Exodus, the practices you took on, and the progress you made. We say: Chazak, chazak v'nitchazeik -- Be strong, be strong, and may we be strengthened. As Rabbi Hertz says, this concluding kavannah should inspire us to “carry out the teaching contained in the book just completed.” [11]

Spiritual Practices:

1. For those who are in 12-step programs, a deep and sincere cheshbon ha-nefesh process is intrinsic to the spiritual work of recovery. Step 4 says, “We are enjoined to make a searching and fearless moral inventory of ourselves.” In what ways do you do this? What are the obstacles to doing so? Do you have independent auditors as Moses had Itamar?

In her essay “Shattering and Rebirth: My Midlife Gap Year” [12], Rabbi Dayle Friedman refers to a 360 degree audit recommended to her by a business coach. She wrote that she invited “family, friends, and colleagues to reflect on my strengths and weaknesses in an unvarnished ‘360 review.’ This is not easy! I am touched to learn about gifts and qualities others respect, but what really

gets my attention are their reflections on a couple of glaring flaws. It hurts to confront this feedback; I see how I fall short of my own ideals. I feel the urge to defend or deny, to withdraw...But...I don't want to shut down, I want to grow." Is this a practice you might take on yourself for cheshbon ha-nefesh?

2. The Yamim Noraim/ Days of Awe – are meant to serve as an intensive period of cheshbon ha-nefesh. Reflect on the extent to which this is true for you. How might you bring that intention and intentionality to your commemoration of the High Holy Days. Alternatively, how might you intensify the practice throughout the year with this Mussar/ tikkun middot practice so that it is not merely a once-a-year phenomenon?
3. If you would like to review the middot we offered in Exodus as an account-keeping and an accountability practice, let's take a walk down Memory Lane:
 - Shemot -- justice/ sharing the burden
 - Vaera – trustworthiness/ showing up
 - Bo -- remembrance
 - Beshallach – alacrity/ energetic responsiveness
 - Yitro -- holiness
 - Mishpatim – judging in truth
 - Terumah -- purity of motive and generosity of heart
 - Tetzaveh – honor and beauty
 - Ki Tissa -- stiff-neckedness
 - Vayakhel -- silence
 - Pekudei -- cheshbon ha-nefesh
4. What would a cheshbon of your body entail? Each morning this week, mindfully scan your body from head to toe, taking account of the aches and the pains, as well as where there is ease and flexibility.
5. Psalms 90:12, normally translated as “Teach us to number each day that we may gain a heart of wisdom,” has a wonderful interpretative version sung by Yitzchak Husbands-Hankin: “Teach us to treasure each day that we may open our hearts to Your wisdom”
<http://www.jango.com/music/Yitzhak+Husbands+Hankin?l=0> . Somehow this idea seems connected to cheshbon ha-nefesh practice – fully embodying each



day and reflecting on it so that the ultimate goal is wisdom and compassion. Try it on!

6. Do you agree with Rabbi Lefin's statement that "This accounting is worthwhile -- our honor and life in this world and in the World to Come depend on it"?
7. Look carefully at the analogy of the two businesspeople. How would you apply it to the work of cheshbon hanefesh and your own Mussar/ tikkun middot practice?

Footnotes:

[1] Exodus Rabbah, Pekudei, 51:1

[2] Exodus Rabbah, Pekudei, 51:2

[3] Midrash Tanhuma, Pekudei 11.4, Exodus 38:21 ff, Part IV

[4] Rabbi Menachem Mendel Lefin of Satanov, Cheshbon haNefesh, (published in 1845 with the encouragement of Rabbi Yisrael Salanter), paraphrased from pp. 24-27

[5] I have adapted the steps offered by the traditional text, pp. 55-61

[6] Cheshbon haNefesh, p. 109

[7] Chapter 9 of Benjamin Franklin's autobiography contains his list of virtues and charting methodology, later picked up by the author of Cheshbon haNefesh. The full autobiography can be found online at

<http://www.gutenberg.org/files/20203/20203-h/20203-h.htm>.

[8] A chart for doing this review is described in Cheshbon haNefesh in the chapter called "Preparation," pp. 55-57.

[9] Alan Morinis describes such a practice on pp. 271-5 in Everyday Holiness.

[10] Alan Morinis, Climbing Jacob's Ladder, p. 110

[11] Rabbi Dr. J.H. Hertz, The Pentateuch and Haftorahs (a.k.a. The Hertz Chumash), p. 391

[12] Chapters of the Heart: Jewish Women Sharing the Torah of Our Lives, p. 146, edited by Rabbis Sue Levi Elwell and Nancy Fuchs Kreimer

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