



Practice Instructions for Spiritual Accounting

Sefer Yetzirah, our oldest mystical text, suggests that as we prepare for the High Holidays, we should pay attention to our capacity for action – מעשה (Ma'aseh). As we approach the end of the current year and the beginning of the new one, it is an opportune time to examine what we have done this year, and how we have done it, with a view to changing both our behavior and our characters for the better.

This practice, known as Spiritual Accounting – חשבון הנפש (Cheshbon HaNefesh), is one of the most important steps of the process of Teshuvah or returning to our best possible selves. The first step will take a significant amount of time, and does not have to be done all in one sitting. As always, pace yourself, and keep on steadily progressing, no matter what!

- 1) Starting with the beginning of the year last Tishrei/September, journal how each month was for you, and how it now looks from your current perspective. What happened each month in your life, and what was happening in your inner life? What brings up thoughts or feelings of love, gratitude, joy, bliss or contentment, and what brings up fear, anxiety, shame, sadness, anger or envy?

What can you see more clearly now than you could at the time? Notice your own tendencies towards or away from certain episodes or emotions, and try to pay equal attention to each one.
- 2) When you have completed journaling about the entire year until the present moment (well done!) take a break and then review what you have written. What are the threads that stand out to you? Is there a shape to your narrative of the year? Perhaps one over-arching story or a few such stories emerge, perhaps not. Either way, are there any clear take-aways?
- 3) Notice the positive aspects of the year. These are yours to cherish and dwell on regularly. They are a helpful tool in fostering healthy gratitude, self-love and self-esteem. How will you preserve and honor these beautiful and nourishing memories for yourself and others? In your own way, you may want to express thanks and praise to yourself, to whoever else was involved, and to life and its loving Creator, that your year has included these wonderful blessings.
- 4) Choose a few of the greatest blessings of the year, and journal about them, one at a time. Explore their precious moments in depth: What happened? How did it feel? How it did it come about? What did I do to open myself to this, and how might I invite more of this into my life?
- 5) Make a list of all of the episodes or subjects that came up in your journaling which arouse challenging thoughts and emotions. Don't hold back! This is the holy fuel that will power your continued growth and transformation into your best possible self.

- 6) Beginning with the least intimidating item on the list, explore its challenges: What is it? How does it make you feel? What, precisely, about it has been challenging? What happens inside you when it manifests? Do you have the potential to positively affect either the thing itself, or your experience of it? If so, how might you do that?
- 7) Is there something that you have done, or do habitually, that negatively impacts either the thing itself, or your experience of it?
- 8) For those things we have done which have impacted negatively upon other people, what would it take to make them right? Confession and apology are a necessary step in Teshuvah, except in cases where it would cause more harm to others (for example, if they are unaware of the wrongdoing and are genuinely better off remaining so).

Make a list of people to visit and/or apologize to, calls to make, emails or letters to write, items to return, causes to support and other concrete actions that address the harm we have done.

- 9) For those things we have done which are between ourselves and ourselves, or between ourselves and the Ein Sof (Infinite One), what can we do to repair our past mistakes, and our future behavior? Here too, verbal confession is a crucial step in our Teshuvah process, so verbalize what you have done, and what you would like to do differently.
- 10) Get repairing! This is a crucial, and potentially very satisfying step. When we do this, we prove to our entire selves – even our most wounded parts – that we are open to growth, healing and Teshuvah. With compassion for the shortcomings of ourselves and others, we embrace and strengthen the hope that we and all of life can evolve towards our highest potential. It may not always go smoothly, but our diligent effort nonetheless deeply transforms us, and the world.
Make those apologies, fix those relationships, make those visits, send those emails, return those items, make those calls, donate that money – do whatever it takes to fix what you've damaged as much as possible.

- 11) When apologizing to people for our wrongdoings, bear in mind that we are obligated to apologize up to three times.

Ensure that your intention before the apology is clear, and that your apology is unencumbered by any conditionality, resentment or attempt to evade responsibility.

If the person in question refuses our sincere and wholehearted apologies three times, our tradition teaches that we are considered as if they have forgiven us.

- 12) The final step: resolution. What would it look like to attain liberation from the character traits, patterns or habits that cause us to behave in ways we have come to regret? Can you invite yourself towards that reality? How might we habituate ourselves to growing in these areas?

When we cause harm to ourselves or others, it is often borne from internal suffering that we have yet to fully acknowledge. Can we lovingly turn towards the wounded parts of ourselves, bringing consciousness, acceptance and healing?

What other concrete steps can you take, starting right now, to bring yourself closer to the person you would like to be?