

Accounting for Theologians

Unitarian Universalist Church of Olinda

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In the insurance industry, it has happened that, when an actuary mentioned their profession, they were asked if they were some sort of accountant... with a self-deprecating sense of humour, their reply was that actuaries are the people who “don’t have the personality to be accountants”. And still, actuaries and accountants alike can have a deeper range of dimension than they might get credit for – I once saw an actuary play a theremin.

And the practice of accounting itself can have a number of dimensions. First, a personal story...

Leading up to seminary, I took it upon myself to read the Bible cover-to-cover. Now, this was not actually required for any of my classes or by any of my supervisors – I simply wanted to get a fuller sense of how the collection of texts is laid out, and what kind of narrative emerges when one reads it from Genesis to Revelation.

The process took several months – about a year in fact – as I budgeted a few chapters per day, and I would bring out the book at different spots... while sipping my coffee at a diner after breakfast, while on a break at work, or relaxing at a neighbourhood café. This would often catch the attention of nearby table-mates, who would ask me what I was doing.

Sometimes, when I told them I was reading the *whole* Bible, I'd learn that a number of them have tried this, and a surprising amount of them would succeed. But the most common outcome would be that they only got a few chapters in... usually tapping out at “the begats”. And if you've ever tried this, you might know what I'm talking about – those long passages of genealogy, when the only narrative is an account of people meeting, giving birth to someone, and then that person growing up, meeting someone, and begetting someone else, in a long chain of parental lineage.

I got through “the begats” just fine – and they came up every so often. And I also noticed that this practice went beyond genealogy... there were *other* portions of the biblical text that were quite keen to focus on more of the “housekeeping” aspects of the story.

Beyond family trees, there were catalogues of property, cattle, bronze houseware, even the odd census of a population – perhaps the most notable one of which is in the aptly named book of Numbers, which really does live up to its name, having several accounts of the population of the tribes of Israel, accounts which are interspersed with more... dynamic narratives throughout the book.

When folks read these portions of scripture nowadays, it may not seem all that enticing, or clear, why those are even there. But when the people who took it upon themselves to bring these accounts together were making decisions about what would go in, they saw these “housekeeping” items as important. If nothing else, it showed that keeping track of whatever history and story you have, was worth doing – that the account of a people's shared story would be missing

something, if they didn't include the more practically-oriented records – as these had been handed down to them.

We do this sort of thing in our community, as do our neighbours of faith, and our sister congregations across the country. It's not always the most... glamorous of tasks, or the most visible one, but it is an important ministry – one which our communities could simply not do without.

Our Treasurer, our Finance Committee, our bookkeeper, are all among the most obvious examples of the folks who take part in this kind of ministry, though they aren't the only ones. Alongside *accounting*, we also have *accounts*, parts of our shared story and the narratives that help shape our community's sense of heritage, identity, and *direction*. Our Archives Team, is one of the more visible examples of that, complementing the work of the authors of our church histories.

And they're not the only ones, if you've served in any of our committees, or in *any* committee – or any formal organization, for that matter – you will have received minutes, detailing the more noteworthy items from meetings, including decisions and plans for the future. You may well have been tasked with taking down and distributing those minutes. And this task – this ministry – as tedious and dry as it may sometimes *seem*, is vital in keeping our sense of what we have done, what we are doing, and what we want to do, and moreover, getting a sense of who we *are* and who we *want* to be.

There are many ways of accounting for this. In our community's culture, written records are often what we might most often think about when we talk about financial and historical accounts. This is what is most prominent in the book of Numbers. Though it is also common for cultures to have a high regard for *oral* accounts. And in fact, the book of Numbers, alongside the accounts in its neighbouring books, are largely considered to be written records of *previous* oral accounts.

And even if we perceive ourselves to give priority to written records in our community, our oral accounts have more power than we might realize. The stories we share informally, or the memories that we value most, are not always the ones that are formally recorded somewhere.

In our Unitarian Universalist tradition, our *covenants* are part of housekeeping, our way of accounting for one another. And even though our most obvious covenants – such as our principles – are written down, *how* we implement them, how we *live them out*, is largely carried out informally in our everyday interactions. Our covenants are an account of who we want to be with each other, and how we want to be with each other, and they guide us in keeping ourselves accountable to each other, which we do by *witnessing* to our words and actions, *naming* these, and – when we fall short – *reflecting* on how we can live out our covenant more fully.

Sometimes, the notion of accountability can be a daunting concept... even scary. That can be understandable – for some of you, words like accountability or responsibility might come tied up with a sense of... consequences, which is often a way of saying *retribution* or *punishment*. And indeed, that is one way in which accountability is sometimes manifested. The biblical literature also has many examples of this kind of accountability, as do many other sacred scriptures.

Beyond retribution, the biblical account also records some narratives in which the stories of its people are laid out, including causes for celebration and affirmation, as well as the more unpleasant stories – and the book of Numbers includes some of these accounts as well... part of the reason behind a census, was to quantify how many warriors there were... along with the kind of things that happen in war. Preserving these kinds of stories is part of accountability.

These texts also have many examples of covenant, where people make promises to each other and give witness to these whenever they invoke these covenants. The accounts of scripture also keep track of the

blessings that they receive, and giving thanks for them – this is another expression of accountability. Around a time of thanksgiving, we can keep count of the blessings we are graced with, as well as the stories – celebratory and painful – that come with living alongside each other.

I find it especially helpful to think of accountability as a tool for a more wholesome personal and community life. At its core, accountability can be about that basic aspect of counting – which is to say, keeping track.

Going with the housekeeping image of financial accounting, we might see how a practice of accountability can be a gift.

When making a personal budget for the purposes of creating savings, for instance, many financial advisors will recommend taking an initial inventory of *current* spending habits. This can be done simply by going about your daily business as you typically would – making the purchases you're used to doing, and not immediately worrying about whether you should buy those things or not, or judging yourself for these, simply witnessing to the truth as it is. At the beginning, the *only* difference in action is keeping track – be it by keeping the receipts in some organized container, or writing them down... or whichever method works best for you.

Then after a useful period of time – it could be a week for some, but more likely a month, or perhaps a season – you would take stock of what your financial life has been. This can involve observing – *witnessing* – those things that we have given our treasure to, as they have been *named* on your receipts or records. With this perspective, it is easier to *reflect* on whether that aligns with our values, or whether those resources could be better used on things, places, and people that enrich us more fully.

In this way, my friends, this kind of accounting can help us transform our lives in a way that better reflects who we want be, and how we want to be.

At least, that's one way to do it. Each of you will have found ways in which you can witness to your actions and the actions of those around you, to name them as they come along, reflect on how that enriches ourselves and our relationships, and become more of who we think we are, or would like to be.

My friends, witnessing, naming, reflecting... transforming – *that* is the opportunity that mindful accountability can bring to a community of faith. And keeping an account of our stories as they are, and as they have been, with affirmations and unpleasant parts alike, allow us to better know the truth of our communities, that we may seek the changes we wish for ourselves and all our relations.

My friends, may we bear witness to our lives as they are, that we may recognize them for all the work and ministry that they call us to do, that we may intentionally and reflectively be more of who we seek to be.

My friends, may we so hold each other accountably.

So may it be,
In Solidarity, in Love, and in Peace
Amen

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Suggested Hymns:

Opening Hymn #113 Where Is Our Holy Church?

Words: Edwin Henry Wilson, 1898-1993 ~-| © 1992 Unitarian Universalist Association

Music: Genevan psalter, 1551, adapt. By William Crotch, 1775-1847

ST. MICHAEL

Hymn #317 We Are Not Our Own

Words: Brian Wren, 1936- , © 1988 Hope Publishing Co.

Music: David Hurd, 1950- , © 1990 David Hurd

NEXUS

Closing Hymn #345 With Joy We Claim the Growing Light

~-| Words: Samuel Longfellow, 1819-1892

Music: *Musicalisches Handbuch*, Hamburg, 1690, adapt.

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