

AN ACCOUNTING

by Shlomo Katz

Parshas Pekudei

An Accounting

In this week's parashah, the construction of the Mishkan is completed. The parashah opens: "These are the accountings of the Mishkan, the Mishkan of Testimony, which were reckoned at Moshe's bidding." The Sages say that the accounting was actually taken from Moshe! Why, asks R' Moshe Gruenwald z"l (died 1853-1911; rabbi of Khust, Hungary), was an accounting required from Moshe? We read about the workers in the first Bet Hamikdash (Melachim II 12:16-the haftarah for Parashat Shekalim, which is read this week), "They did not make an accounting with the men into whose hands they gave the money to pay out to the workmen, for they acted with emunah / integrity."

R' Gruenwald explains: The purpose of the accounting was to teach us a lesson. Many commentaries explain how the various parts of the Mishkan and its furnishing allude to different parts of the human body and to human traits. Thus, the accounting that Moshe gave regarding the Mishkan teaches us to take an accounting of ourselves--of our body parts and character traits. Are we using our organs and our abilities as intended?

In a similar vein, R' Gruenwald asks: Why do we reckon according to a lunar calendar? After all, the sun is more distinguished! Because we can learn a lesson in proper behavior from the moon. Every month, the moon waxes and wanes. So, too, we must undergo cycles of growth and contraction. Periodically, preferably every day, man must humble himself and reflect on what he has accomplished. Then he must grow some more and begin the cycle anew. (Arugat Ha'bosem)

"These are the accountings of the Mishkan, the Mishkan of Testimony . . ." (38:21)

Rashi z"l comments: "The Mishkan was a testimony to Yisrael that G-d had decided to overlook the sin of the Golden Calf."

Commentaries ask: We read (Vayikra 16:16; see Rashi there) that Hashem dwells among Bnei Yisrael

"amidst their tum'ah." If so, how does the Mishkan testify that Hashem has forgiven Bnei Yisrael? Maybe He is "residing" in the Mishkan even though Bnei Yisrael remain defiled by the sin of the Golden Calf!

R' Avraham Mordechai Alter z"l (1866-1948; Gerrer Rebbe, known as the "Imrei Emes") answers: The holiday of Chanukah commemorates the fact that one day's supply of oil burned for eight days, the length of time it took the kohanim to acquire oil that was not tamei / ritually impure. Why was this miracle necessary? According to halachah, the Temple service may be performed in a state of tum'ah when it is impossible or even impractical to perform it in a state of taharah / ritual purity. [For example, if a majority of kohanim are tamei, the korban tamid / daily burnt offering may be offered by a kohen who is tamei.] If the only oil available was tamei, why couldn't the Chashmonaim have used that oil?

The Gerrer Rebbe answers: Performing the Temple service in a less than ideal fashion, i.e., in a state of tum'ah, is acceptable for routine Temple service. However, the Chashmonaim were re-dedicating the Temple; indeed, the word "chanukah" means "dedication." When a dedication is taking place, when a mitzvah is being inaugurated, we cannot settle for second best. Thus, only tahor oil was acceptable for the dedication.

Similarly, it is true that Hashem dwells among Bnei Yisrael amidst their tum'ah. However, the inauguration of the Mishkan could not have taken place unless Bnei Yisrael had been cleansed of the sin of the Golden Calf. (Quoted in Pardes Yosef: Chanukah p.107)

The Midrash notes that the word "Mishkan" alludes to "mashkon" / "collateral." The two-fold use of the word "Mishkan" at the beginning of our parashah alludes to the two Batei Mikdash which were taken away from us as collateral, so-to-speak, for our sins.

Why should the destruction of the Bet Hamikdash be alluded to at the time the Mishkan was being constructed? asks R' Yosef David Sintzheim z"l (1736-1812; Chief Rabbi of France; author of the Talmud commentary Yad David). He answers:

The Mishkan was intended to be an atonement for the sin of the Golden Calf. The midrash teaches that since Bnei Yisrael sinned using the word "Eleh" / "These" (as written in Shmot 32:4--"These are your gods, Yisrael"), their atonement came through the word "Eleh" (referring to the first word in our parashah). In the future, too, the word "Eleh" will be used, says the midrash, specifically referring to Yishayah 48:12--"Eleh" / "These will come from afar [at the time of the ingathering of the Diaspora]." The commentary Yefei To'ar explains this midrash to mean that since Hashem said that He would remember the sin of the Golden Calf and mete out punishment for it a little bit at a time, we might fear that it will not be forgotten even at the time of the future redemption. Therefore the midrash assures us that the atonement that began with the construction of the Mishkan ("Eleh fekudei") will be completed in the future ("Eleh . . .").

R' Sintzheim concludes, answering his original question of why the destruction of the Bet Hamikdash should be alluded to at the time the Mishkan was being constructed: In the interim, however, before the atonement is complete, the sin of the Golden Calf will cause the destruction of the two Temples. The word "fekudei" (as in our verse, "Eleh fekudei") means "accounting," but it can also mean "missing." It refers to the two Temples that will be missing from us until the sin of the Golden Calf is ultimately erased.

Understood in this light, our verse is alluding not just to the destruction of the two Batei Mikdash, but to the entire process of atonement of which the Mishkan is but one part. Why is the Mishkan called the "Mishkan of edut / testimony"? Because it testifies to the unfolding of the process just described. (Shelal David)

"He took and placed the Testimony [i.e., the Luchot] into the Aron / Ark . . ." (40:20)

R' Shlomo Kluger z"l (1785-1869; rabbi of Brody, Galicia) notes that our verse contains two verbs ("took" and "placed") whereas the verses relating to the other implements of the Mishkan contain only one verb. (For example, verse 22 states: "He put the Table in the Tent of Meeting.") Why?

R' Kluger explains: The Gemara (Kiddushin 7a) teaches that when A gives a gift to B, who is a distinguished person, and B accepts the gift, A is considered to be a recipient because he is receiving a favor from B. This is why the Torah says earlier (Shmot 25:2), "Take a donation for Me," rather than "Give a donation to Me," because a person who fortunate enough to give a gift to Hashem actually is receiving a favor from Hashem.

In the same vein, it was an honor for Moshe to be able to put the Luchot into the Aron / Ark. Thus, when he "placed" them, he also "took" something for himself. (Imrei Shefer)

"For the cloud of Hashem would be upon the Mishkan by day, and fire would be on it at night . . ." (40:38)

R' Yitzchak Weiss z"l Hy"d (rabbi of Verbau, Czechoslovakia; killed in the Holocaust in 1942) writes: The Mishkan, where the Luchot were housed, alludes to a Torah scholar. If a Torah scholar publicizes himself, as the *day* is public, Hashem will bring a *cloud* of obscurity over him. However, if a Torah scholar conceals himself like an object concealed at *night*, Hashem will spread his fame as a fire is seen from a distance. (Siach Yitzchak)

Memories of Yerushalayim

R' Ben-Zion Yadler z"l (1871-1962; Maggid / preacher of Yerushalayim), writes in his memoir, B'tuv Yerushalayim, about one of the unassuming tzaddikim of Yerushalayim of those days, R' Yehoshua Zvi Michel Shapira z"l (died 1906).

All his days, the gaon / great sage and tzaddik R' Zvi Michel Shapira ztvk"l / "may the memory of the righteous and holy one be a blessing" worked to conceal his greatness in all areas of Torah, the revealed [Gemara and halachah] and the hidden [kabbalah]. Only isolated individuals, those closest to him, appreciated even a little of his greatness. [Ed. note: One of his primary students was R' Yaakov Moshe Charlap z"l, later rosh yeshiva of Yeshivat Merkaz Ha'rav.] . . .

R' Zvi Michel encouraged increased study of mussar / character improvement works. He objected strongly to those who study mussar "from their lips outward" [i.e., reading the words but not internalizing the message], as if reading a storybook, not realizing that mussar study requires no less toil than studying halachah. Once, the sage R' Zvi Michel zt"l told me [R' Yadler] that he saw someone sitting on a recliner and studying Sha'ar Ha'cheniah / "The Gate of Submission" from the work Chovot Ha'levavot / "Duties of the Heart." He wondered how the Chovot Ha'levavot can influence a person when he is sitting in a recliner, as if reading a storybook.

[On a related note:] The sage R' Yehoshua Heschel Margolis zt"l, who at the end of his days was rabbi of Rechovot, told me [R' Yadler] that he once entered the home of a merchant and found him in the middle of his meal. He had a telephone on the table, and in one hand was a mussar book. One moment he studied mussar, and the next moment he spoke on the phone. "Woe to us that we have forgotten the study of mussar and think that that is how it is done--in one hand, the phone, and in the other, the mussar book," R' Margolis told me. Therefore, we must strengthen ourselves and our children, to study mussar with exertion and with review of what one has learned. May we all merit to learn and to teach, to keep, to do, and to fulfill!

The editors hope these brief 'snippets' will engender further study and discussion of Torah topics ('lehagdil Torah u'leha'adirah'), and your letters are appreciated. Web archives at **Torah.org** start with 5758 (1997) and may be retrieved from the [Hamaayan](#) page.

Hamaayan needs your support! Please consider sponsoring Hamaayan in honor of a happy occasion or in memory of a loved one. The low cost of sponsorship is \$36. Donations to HaMaayan are tax-deductible.