

# COUNTING AND ACCOUNTING

*by Rabbi Yisroel Ciner*

This week we read the double-parsha of Vayakhel-Pekudai and complete the Sefer {Book of} Shmos. These two Parshios deal with the actual production of the Mishkan [Tabernacle], its vessels and the garments of the Kohanim [priests]. Once that had been completed, Shmos concludes with the Shchinah [Hashem's presence] filling the Mishkan. The Ramban explains that Shmos, the Sefer of exile and redemption, ends with Bnei Yisroel [the Children of Israel] being in that ultimate redeemed state of intense closeness to Hashem.

Pekudai begins with an exact accounting of the donations that were given toward the construction of the Mishkan and its vessels.

"These are the accounts of the Tabernacle, the Tabernacle of testimony (that Hashem had forgiven the sin of the golden calf by having His Shchinah dwell among them-Rashi), that were accounted through Moshe. [38:21]"

The Ohr HaChaim, based on the Medrash [Shmos Rabbah 30:3], points out that there are times when the Torah states "V'Aileh--And these" and there are times when it states "Aileh--these." He explains that "V'Aileh--And these" comes to add to whatever had been mentioned before. "Aileh--these" means these and these alone--no others.

As such, he explains that the Torah is teaching us that this accounting of the donations for the Mishkan is the only true counting that exists! This is a counting that will stand for all eternity--its merit will never be taken away from those who gave--as it contributed toward Hashem's presence entering this world.

However, any counting or accounting that a person makes of his alleged acquisitions and property is not a true counting. (I don't think I'll hear any dissent from stockowners...) That, he explains, is contained within the Hebrew word for money "mamone." It is actually a composite of two words: "ma," meaning what, and "mone" meaning count. In other words, what are you counting? It's not really yours!

I once heard a similar idea expressed, pointing out that the Talmudic term for coins is "zuz" which means to move. The wealth moves around--it never really belongs to someone. Coins are always round...

It's amazing how our view of the world can be so off as compared to the Torah's view. We feel that

when we count what we have, that is ours. What we've given away is gone, goodbye! The Torah here is teaching us the exact opposite. That which is given toward worthwhile causes is ours for eternity. That which we have is just waiting to roll away...

The other day, a similar idea came out in a different way. I was studying Mesilas Yesharim [The Path of the Just by the Ramcha"l] with one of my students and the topic was purifying oneself in interpersonal relationships. The Torah forbids taking revenge and even just harboring any ill will in one's heart. If one refused to lend you something and then asks to borrow something from you, it is forbidden to refuse him as revenge for his having refused you. Furthermore, it is even forbidden to lend to him while pointing out the difference between his and your response. The Ramcha"l writes that you need to purify yourself to the point that your actions will bear no reminder or even a tinge of the wrong that was done to you.

This student was bothered by this and presented the following scenario. A boy refuses to lend out some of his CD's to a friend and then, a few days later, he asks to borrow something from that friend. How is it humanly possible to wholeheartedly go ahead and lend to him after he refused you!

We at first explored the possibilities of judging favorably and trying to assume that there is a very good reason why the other person didn't lend. I then realized that perhaps we were totally missing the point. We were looking at things through our eyes and ignoring the Torah viewpoint. "If a friend didn't want to take a million dollars for himself but later offered you a million dollars, would you harbor any ill will against him?" I asked. "Of course not," he answered, wondering what I was getting at. I explained that when a person lends or does any act of kindness, the mitzvah [commandment] he fulfills acquires a 'chunk' of eternity that is worth far more than a million dollars. The other person, by refusing to lend, passed up a million bucks. Now when he asks to borrow, he's offering a million dollar opportunity. Does it make any sense to 'take revenge' by passing up that opportunity?

Once again, our view of a situation was the opposite of the Torah's. That which is given away actually becomes ours for eternity. That which we hold on to is just waiting to roll away...

"Aileh--these." Only that which was given toward the Mishkan--toward Hashem's Presence being brought into this world--could really be counted. In order for us to once again have that Presence evident, we must use the Torah's viewpoint to see what really counts.

Good Shabbos,  
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