

From the Rabbi's Desk  
Rabbi Manes Kogan

Hillcrest Jewish Center  
183-02 Union Turnpike, Flushing, NY 11366  
[rabbikogan@hillcrestjc.org](mailto:rabbikogan@hillcrestjc.org)

**Stories with a Twist**  
**[334]**

**Israel is Contentious; Therefore, I Shall Give Them an  
Accounting of The Construction of The Tabernacle.**  
Insights into Midrash Tanchuma, Pekudei 7 (and Exodus  
Rabbah 51:6)

Translation: Samuel A. Berman & Rabbi Manes Kogan



**Background to Our Story** (What you need to know to better understand the story)

**Exodus 38:21-31**

<sup>21</sup> These are the amounts of the materials used for the tabernacle, the tabernacle of the covenant law, which were recorded at Moses' command by the Levites under the direction of Ithamar son of Aaron, the priest.<sup>22</sup> (Bezalel son of Uri, the son of Hur, of the tribe of Judah, made everything the Lord commanded Moses;<sup>23</sup> with him was Oholiab son of Ahisamak, of the tribe of Dan—an engraver and designer, and an embroiderer in blue, purple and scarlet yarn and fine linen.)<sup>24</sup> The total amount of the gold from the wave offering used for all the work on the sanctuary was 29 talents and 730 shekels, according to the sanctuary shekel.

<sup>25</sup> The silver obtained from those of the community who were counted in the census was 100 talents and 1,775 shekels, according to the sanctuary shekel—<sup>26</sup> one beka per person, that is, half a shekel, according to the sanctuary shekel, from everyone who had crossed over to those counted, twenty years old or more, a total of 603,550 men.<sup>27</sup> The 100 talents of silver were used to cast the bases for the sanctuary and for the curtain—100 bases from the 100 talents, one talent for each base.<sup>28</sup> They used the 1,775 shekels to make the hooks for the posts, to overlay the tops of the posts, and to make their bands.

<sup>29</sup> The bronze (copper) from the wave offering was 70 talents and 2,400 shekels.<sup>30</sup> They used it to make the bases for the entrance to the tent of meeting, the bronze altar with its bronze grating and all its utensils,<sup>31</sup> the bases for the surrounding courtyard and those for its entrance and all the tent pegs for the tabernacle and those for the surrounding courtyard.

**(Some) Weight Measures in the Bible**

The shekel (שֶׁקֶל, from the word "to weigh") was the basic weight used in the ancient Semitic metrologies. The "shekel of the sanctuary" (Exodus 30:13, 24; 38:24-26; Leviticus 5:15; Numbers 3:47, etc.) is said to be equal to twenty gerahs. 11.42 grams.

Gerah. The gerah (גֵּרָה) was 1/20 of a shekel and was the smallest unit of weight. It probably comes from a word meaning "grain." The gerah has been estimated to weigh 0.571 grams.

Beka. The beka (בִּקְעָה, from the verb to split; "bekah") is translated in Genesis 24:22 as "half-shekel" based on Exodus 38:26 where it is said to be "half a shekel, by the shekel of the sanctuary." 5.71 grams.

Maneh: 60 shekels: 685 grams.

The talent (כֶּפֶר) was the largest of the units. According to Exodus 38:25,26, the sanctuary poll tax of a beka (or half shekel) a head paid by 603,550 men amounted to 100 talents plus 1,775 talents; this would make it clear that there were 3,000 shekels to the talent. 34,260 grams. 34.26 kilograms.

## The Text: Midrash Tanchuma, Pekudei 7

אמר משה, יודע אני שישראל רוגזים הם, הרני עושה להם חשבון מכל מלאכת המשכן. התחיל לעשות חשבון עמהם, אלה פקודי המשכן, והוא נותן להם חשבון על כל דבר ודבר, לזהב ולכסף ולנחשת, וכסף פקודי העדה מאת כפר, ואלף ושבע מאות, ויהי מאת כפר הכסף לצקת, ונחשת התנופה שבועים כפר. עם שהיא עושה חשבון והולך על כל דבר ודבר שעשויוין כסדר בתוך המשכן, שכח אלף ושבע מאות וחמשה ושבעים שקל שעשה מהן ווין לעמודיו ולא היו נראין. התחיל עומד תמה ואומר: עכשו ימצאו ידיהם של ישראל עלי לומר, שאני נטלתי אותם. והוא חוזר לבוא על כל מלאכה ומלאכה. מיד האיר הקדוש ברוך הוא את עיניו, ותלה עיניו וראה שהיו עשויוין ווין לעמודים. התחיל להשיב להם בקול רם, ואת האלף ושבע המאות וחמשה ושבעים עשה ווים לעמודים. באותה שעה נתפסו ישראל.

מי גרם לו. על ידי שישב ועשה חשבון, אלה פקודי המשכן.

ולמה עשה חשבון. הקדוש ברוך הוא מאמינו, שונאמר: בכל ביתי נאמן הוא (במדבר יב, ז), ומשה נתן חשבון? אלא מפני ששמע ליצני הדור שהיו משיחין אחריו, שונאמר: והיה כצאת משה וגו' והביטו אחר משה (שמות לג, ח). ומה היו אומרים. רבי יצחק היה דורש לשבח (וכו', כי תשא כז). ותברו משיבו, ריקה, אדם שנותמנה על מלאכת המשכן על כפרי כסף ועל כפרי זהב שאין להם חקר ולא משקל ולא מנזן, מה אתה רוצה, שלא יהיה עשיר? כששמע כן, אמר חייכם, משונגמרה מלאכת המשכן אני נותן להם חשבון. פיון שונגמרה, אמר להם: אלה פקודי המשכן.

Moses declared: I am aware that Israel is contentious; therefore, I shall give them an accounting of the construction of the Tabernacle.

He began to make the accounting with them: *These are the accounts of the Tabernacle.* He accounted for everything, the gold, the silver, and the copper.

*And the silver obtained from those of the community who were counted in the census was 100 talents and 1,775 shekels..., according to the sanctuary shekel—one beka per person, that is, half a shekel, according to the sanctuary shekel, from everyone who had crossed over to those counted, twenty years old or more, a total of 603,550 men. The 100 talents of silver were used to cast the bases for the sanctuary... and for the curtain—100 bases from the 100 talents, one talent for each*

base. They used the 1,775 shekels to make the hooks for the posts, to overlay the tops of the posts, and to make their bands. The copper from the wave offering was 70 talents and 2,400 shekels (Exodus 38:25–29).

While he was doing the accounting and going over everything that had been made for inside the Sanctuary, he forgot, because they were not visible, the 1,775 shekels with which he had fashioned the hooks for the posts. He became distressed and said to himself: "Now the Israelites will grasp the opportunity to say that I have taken them [the 1,775 shekels]." He began to review every aspect of the work. The Holy One, blessed be He, thereupon opened his eyes and caused him to lift them upward, and he saw the hooks of the posts. He [Moses] then told them loudly that the 1,775 shekels of silver had been used for the hooks for the posts. Then the Israelites were satisfied.

What caused [Israel] to be satisfied and [Moses] to be exonerated? Because he [Moses] sat down and rendered them an account: This is the meaning of: *These are the accounts of the Tabernacle.*

Why did he trouble rendering them an account, since the Holy One, blessed be He, trusted him, as it is said (Numbers 12:7): *He is trusted in all My house?* He [Moses] gave them an accounting because he heard the scoffers of that generation whispering behind his back, as is said (Exodus 33:8): *And it came to pass, when Moses entered into the tent ... and they looked after Moses.* What were they saying? Rabbi Isaac explained: When one person would praise him, his companion would retort: "Fool, do you imagine that a man in charge of the work of building a Sanctuary, with weights of silver and gold that are not examined, nor weighed or accounted for, will not become wealthy!" When he [Moses] heard that he said: "Be assured, when the work of the Tabernacle is completed, I will give them an accounting."

When it [the work] was completed, he [Moses] said to them: *These are the accounts of the Tabernacle.*



**Explaining the Story** - What is going on in our story? (Explain the sequence of events)

**Comprehension and Analysis Questions**

**Bonus** How does Moses know that Israel is contentious?

Answer 1 \_\_\_\_\_

Answer 2 \_\_\_\_\_

**Bonus** Why does Moses wish to give Israel an accounting of the construction of the Tabernacle even though they didn't request one?



**Bonus** If 1 talent = 3000 shekel = 6000 bekah (1/2 shekels), how many silver shekels were used in the construction of the Tabernacle?

**Bonus** Why did Moses forget about the 1,775 shekels?

Answer 1 \_\_\_\_\_

Answer 2 \_\_\_\_\_

Answer 3 \_\_\_\_\_

Answer 4 \_\_\_\_\_

Why was Moses distressed?

Why did God help Moses remember what was done with the 1,775 shekels??

Answer 1 \_\_\_\_\_

Answer 2 \_\_\_\_\_

Answer 3 \_\_\_\_\_

Answer 4 \_\_\_\_\_

Why were the Israelites satisfied?

When did Moses realize that he needed to account for every single shekel used in the construction of the Tabernacle?

**More Analysis Questions**

**Bonus** Moses knows that he is honest, and he knows God knows he is honest. Why does he care so much about what the scoffers of his generation believe about him?

Answer 1 \_\_\_\_\_

Answer 2 \_\_\_\_\_

Answer 3 \_\_\_\_\_

**Bonus ?** God testified about Moses (Numbers 12:7): "...My servant Moses; he is trusted throughout My household." Why doesn't a heavenly voice testify to Moses' honesty in dealing with the construction of the Tabernacle? Why doesn't God punish the scoffers of Moses' generation who talk behind his back and dare to accuse him unjustly?

**"The Twist" – Or the Lessons We Can Learn from This Text.**

- ! Despite the popular myth, what others think about you, matters.
- ! Before you help others solve their problems, give them the opportunity to figure them out themselves.
- ! If Moses, whom God Himself vouched for his honesty, was expected to be transparent, and accountable to the people for the funds entrusted to him, so do all of us, in a position of leadership!



In this Midrash Aggadah we encounter a vulnerable Moses, one who cares for his reputation, and knows people will find any opportunity to disparage him, defame him, and accuse him of mishandling the funds entrusted to him for the communal project of building the Tabernacle.

Moses doesn't fight back, doesn't rebuke the scoffers, and doesn't beg God to vouch publicly for his honesty. Instead, calmly, "he shows the Israelites the books," accounting for every single shekel used in the project, and reminding us that as religious leaders, we not only serve God, but the people as well, and that we owe, both God and people, transparency and accountability.

## Appendix

### Parshas Vayakhel-Pekudei (HaChodesh) 5783

By Rabbi Daniel Korobkin



#### We're All Connected

When all the Mishkan components were finally completed, Moshe felt it necessary to do an inventory of all the materials that were used. After all, Bnei Israel had donated mightily to this project, and Moshe wished to reassure the people that their donations were used properly, and that nothing had been pocketed by himself, the contractors, or the builders for personal gain.

Our Sages teach us that even someone who is normally above reproach must make every effort to exonerate oneself in the eyes of the public. One example can be found in Tractate Shekalim (3:2), where it is recorded that the Kohen in charge of extracting coins from the Temple treasury to purchase animals for the Altar could not have any hems in his garment to ensure that no one could suspect him of secretly placing coins in the hem and embezzling Temple funds! This is based on the scriptural dictum (Num. 32:22): "You shall be clean from both Hashem and Israel," meaning: that it's not enough to know that you are innocent; you must also exonerate yourself in the public eye.

#### Moshe's inventory and corruption

The Midrash relates that after Moshe finished his inventory, he actually came up short. He could not account for 1,775 shekels worth of silver. He became quite nervous, because he knew that some people looked at him cynically, thinking that there was no way that Moshe would be able to resist the temptation of pocketing some of the donations for himself. Hashem Himself had to intervene and caused Moshe to lift his gaze up to the silver hooks – called "vavim" in Hebrew – that were used to link together the curtains of the Mishkan. Because of their small size, Moshe had completely forgotten to include them in the inventory, and these hooks accounted for the deficit. The Jewish people were thus appeased and their suspicions allayed.

I recently discovered an addendum to this Midrash which is cited in some medieval sources. After Moshe had gone through this nerve-racking ordeal, he instituted the prayer, "Emes V'Yatziv," which we recite every morning after the Shema in our daily Shacharis service. After we recite the word "Emes" ("Truth") at the end of the Shema, we append to it these fifteen words:

**וְיָצִיב וְיַכּוֹן וְקִים וְיִשֶׁר וְנֶאֱמַן וְאֶהוּב וְחָבִיב וְנִחְמָד וְנִעִים וְנוֹרָא וְאֲדִיר וְמִתְקַן וְמִקְבָּל וְטוֹב וְיִפְהַ הַדָּבָר  
הַזֶּה עָלֵינוּ לְעוֹלָם וָעֶד**

*—and firm, and certain, and enduring, and upright, and faithful, and beloved, and cherished, and desired, and pleasant, and awesome, and mighty, and correct, and acceptable, and good, and beautiful [is this Shema affirmation to us for all eternity.]*

### 15 “vavs” that connect us all

Ra’avan HaYarchi (12th cent.) writes in his Sefer HaManhig that Moshe instituted these fifteen words, all relating to the truth and integrity of the words of the Shema. He made sure to have each word start with the letter “vav” – translated as “and” – in order to remind us of the fifteen “vav” hooks that Moshe found and which resolved the accounting deficit.

The imagery of this Midrash is quite specific, in that Moshe had lost track of the “vavim,” the hooks. Why was this the particular inventory item that he had forgotten? Furthermore, it seems like it’s merely a play on words that “hooks” and the preposition “and” share the same “vav” in Hebrew. What’s the connection? Finally, why was the prayer of Emes V’Yatziv, which is an affirmation of our belief in G-d as expressed in the Shema paragraphs chosen as a reminder of this episode? What is the connection between our affirming the truths of the Shema and reminding us that Moshe was exonerated from suspicion?

As many commentaries observe, it’s not a coincidence that a hook and the word “and” are both represented by the letter “vav” in Hebrew. The role of the hooks in the Mishkan was to unify and unite all the disparate curtains into one unified wall hanging in the Mishkan. We “hook” things together to unite them, and the letter “vav” serves the same function, which is to append one idea to another linguistically.

### A full accounting

Why was Moshe so concerned about making sure that the inventory was correct? According to the Midrash he had heard certain cynical voices within the community who were critical of him and who didn’t trust him. Moshe’s mistake was not seeing the entire community but rather allowing individual cynical voices to drown out the almost unanimous support that he had garnered as the people’s faithful redeemer and leader. By allowing Moshe to find the hooks, Hashem was teaching a lesson to Moshe, that it’s usually the outliers and those who view themselves as separate from the community who are the ones who are the cynics and naysayers. Moshe, you should not heed those voices but instead look at the fabric which connects Am Yisrael. If you do so, you will see that the people are good and trusting, and that you have no reason to fear suspicion.

When looked at in this light, Moshe was really the guilty party in thinking that his beloved people were cynical and mistrusting of him. Yes, there were individual voices, but he should not have vested so much weight in those cantankerous voices and should have instead seen the loving faces of the vast majority of the nation.

As a way of making amends for his mistake, Moshe instituted the Emes V’Yatziv prayer not to remind Am Yisrael of HIS honesty, but to remind Am Yisrael that Moshe was mistaken about the nation’s cynicism and mistrust. My people, he was saying, you are an accepting and loving people, filled with trust and honesty of

those who lead you. To prove my point, I will institute a prayer that you will say daily affirming your acceptance of the precepts of the Torah and your unequivocal trust in Hashem and His Torah. By doing so, Moshe was restoring Bnei Israel's faith in themselves. Emes V'Yatziv is an affirmation of OUR faith and innocent acceptance of our Torah and our Torah teachers.

### Combating cynicism's ugly truth

It is so difficult these days to rise above the cynicism and unadulterated lashon hara that pervades the media. I think that one of the lessons of this Midrash is that when we feel separate from others, we become cynical and mistrusting of everyone else. When we view ourselves as part of a larger group, we become more accepting of others, and the individual cynical voices are drowned out by our realization that we are part of a larger collective that is loving and accepting. Perhaps Moshe felt more mistrusted specifically because he was the leader of Israel, which perforce made him feel somewhat separate from the collective.

We all, from time to time, give in to the cynical voices in our head. We allow ourselves to think the worst of our fellow man and our fellow Jew. But in reality, we're just allowing ourselves to see the ugly outliers and we fail to see the beauty of the vav's of the collective Am Israel who, as a whole, are beautiful, faithful, and trustworthy.

When we forget the vav's, the glue that connects us all, we allow the ugly voices to take over. Especially in a world of social media where people relate to each other from a distance without really knowing who our "friends" are, it's easy to lose sight of the vav's that connect us, and to see the worst in humanity emerge. Let's try to reunite with each other in society, so that we can put aside those cynical voices and start to see the "Emes V'Yatziv" that is within each and every one of us.

May our faith in humanity bring us to a greater faith in Hashem, and may this bring us to the ultimate Redemption, may we see it, bb"a.