

PEKUDEI (EXODUS 38:21-40:38)

Wasting Shekels and Wasting TALENTS

2005 · Rabbi Yerachmiel Sepowitz

Beware the Ides of April!

With tax time little more than a month away, we must to remember to do it right. Make sure you have receipts for all your donations and business expenses. After all, what will happen if the IRS calls you in for an audit?

On the Jewish calendar, this week is tax time AND audit time.

There will be an extra Torah reading this Shabbos. (In reality there will be two extra readings. Since Shabbos is *Rosh Chodesh*, the first of the month, there is already an additional reading scheduled.) Besides the regular Torah Portion(s), we will read *Parshas Shekalim*, (Exodus, 30:11-16) the first of four special additional Torah readings in the weeks leading up to Passover. In Temple times, they conducted an annual census through the collection of a half-shekel per man of army age. This tax was due at the beginning of the month of Nissan. Announcements were made a month earlier, at the beginning of Adar, reminding the people to get their half-shekels in by next month. Since we are now at the beginning of the month of Adar, we will read the verses from the Torah that describe this Mitzvah.

(Since this is a leap year, we have TWO months of Adar. The second Adar, which begins on Shabbos, is considered the main Adar. That's why Purim is two weeks from now, rather than two weeks ago.)

The revenue generated by this annual tax was used for the communal offerings and Temple maintenance. The original collection was used toward the construction of the Tabernacle in the desert. Moses was in charge of the collection of funds, and he was the one who commissioned the audit.

These are the accounts of the Tabernacle ... which were calculated by Moses' order... (Ibid. 38:21)

Moses was a wealthy man. He didn't start out that way. Back on that first Passover night, before the Exodus, the Israelites were accepting gifts from the Egyptians. Moses, however, was busy arranging for the transport of Joseph's remains for reburial in Israel. As a reward for being more interested in Mitzvahs than money, G-d gave him both. After Moses broke the first Tablets of the Ten Commandments, G-d commanded him to carve out new blocks of sapphire to replace those Tablets. Moses "discovered" a quarry in the floor of his tent. After he cut the Tablets, he was allowed to "keep the change."

Moses feared the appearance of impropriety. First, he collects precious stones, metals and other materials for the Tabernacle. Suddenly, he's driving a Lexus! Now, how does that look? He ordered an audit in order to demonstrate that everything collected was used for the Tabernacle. Nothing was "skimmed off the top."

The silver from the census came out to 301,775 Shekels. (Rabbi Aryeh Kaplan computes that to be 15,088.75 pounds of silver.) The Torah describes this number as "*100 talents* (a talent is three thousand shekels) *and 1775 shekels.*" (Ibid. verse 25)

The half-shekel coins were melted down and used for building materials. The walls of the Tabernacle were constructed of vertical wooden beams coated with gold leaf. The beams stood on rectangular silver bases.

The Torah gives an exact accounting of how the silver was used:

The 100 talents were used to cast bases for the sanctuary and the cloth partition. There were a total of 100 bases made out of the 100 talents, one talent for each base. Of the remaining 1775 shekels the hooks, caps, and inlaid hoops for the pillars were made. (Verses 27-28)

While reading this accounting of how materials were used in building the Tabernacle, my mind took me - from the sublime to the ridiculous -- to an article I read a few weeks ago about a very different type of project.

Smithsonian Magazine tells us that in January, 2003 a steel processing plant in Springfield Massachusetts received the largest order in their 118-year history. A contractor placed an order for ten million pounds of steel, to be cut into fifteen thousand rectangular bases.

The plan was to construct seventy-five hundred saffron-colored gates along 23 miles of walkways in Central Park. The ten million pounds of steel would provide the bases for these works of "art."

In addition to the steel, they needed to purchase 315,491 linear feet of saffron-colored vinyl tubing, 165,000 matching bolts and self-locking nuts, and 1,092,200 square feet of saffron-colored ripstop nylon to be woven and sewn in Germany.

The Central Park project was the twenty-five-year-old brainchild of two New York-based artists. They have given the world such works of enduring beauty and relevance as a foil-wrapped German Parliament and pink borders around islands in Florida.

After reading the article about "The Gates at Central Park" shortly before it was to begin its 16-day display, I considered driving down to Manhattan to see it. I decided that my curiosity didn't justify the hour drive.

As it turned out, I had cause to be in Manhattan for a Bris, and needed to drive through Central Park. In the interim, I had forgotten about the display, and wasn't prepared for what met my eyes.

"That's it?!" I asked out loud in my passenger-less car. *THAT* eyesore is what two intelligent people spent twenty-one million dollars of their own money on?! I knew when reading the article that the designers were a bit eccentric. But seeing that joke in person was a shock.

Now, I must be honest about this. To their credit, they didn't use anyone else's money to do this. They don't accept corporate sponsorship, and they don't allow work from unpaid volunteers. They will make no money as a spin-off from this venture. They use their own money, earned from sales of drawings, collages, and sculptures. (People actually spent up to \$600,000 for advance artwork of the project!)

I must also make the disclaimer that I personally am not exactly a patron of the arts. I recognize that what I consider artistic and what you consider artistic are probably not the same thing. But this is nuts! Couldn't they find a more worthwhile use for their money?!

The designer told the Smithsonian that his projects are "irrational and absolutely unnecessary." I couldn't agree more!

There is nothing wrong with artistic beauty. (Assuming, of course, that it doesn't conflict with standards of modesty and morality.) The Temple was beautiful. It is a Mitzvah to have a beautiful synagogue, a decorated Sukkah, etc. But isn't it a bit much when so much money is spent on absolute frivolity?

How much good could have been done with that money? How many homeless people could have been fed with twenty-one million dollars? How much AIDS or cancer research could have been done with the fifteen million dollars that were thrown out wrapping up the German Parliament?

If someone has been blessed with the artistic talent that allows him to generate that kind of income, why doesn't he use it to benefit mankind? Yes, it is his money, and he is free to use it as he sees fit. But what a shame! What a waste!

Moses feared being accused of wasting shekels and TALENTS of silver. Would that the creators of those gates were as concerned about wasting their TALENTS.

Let us again read the opening verse of this week's Torah Portion:

These are the accounts of the Tabernacle ...

The Ohr HaChaim points out that the Torah is emphasizing "****THESE* are the accounts..."

There are many accounts that we have. We have saving accounts. We have credit accounts. We spend our money on clothes and on food and on luxuries.

Which accounts are the accounts that count? "**THESE** are the accounts ..." When you use your money in the service of G-d and His children, that is an expenditure of enduring value. When money is spent on things that are, to quote the "artist", "irrational and absolutely unnecessary", it is a waste of time and a waste of money.

King David wrote about the Temple, *Raise up your heads, O gates, and be uplifted you everlasting entrances, so that the King of Glory may enter...* (Psalms, 24:7)

When we serve G-d, and build His house, we create gates through which He will enter our lives, bringing sanctity and meaning. When we throw away our time and money on trivial pursuits we end up, like the Central Park artists, building gates that lead nowhere.

Have a great Shabbos.

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