

These are the reckonings of the Mishkan, the Mishkan of Testimony, which were reckoned at Moshe's bidding. (38:21)

Was there no one other than Moshe *Rabbeinu*, *Rabban Shel Kol Yisrael*, capable of doing an accounting of the *Mishkan*? An accounting is a vital function in any endeavor, especially one as spiritually significant as building the *Mishkan*. Surely, there were others, possibly more proficient in mathematics, who could have performed this service. *Horav Moshe Bick, zl*, derives an important principle from here. When one builds a *makom kadosh*, holy edifice, when he undertakes a holy endeavor, one would think that all *halachic* questions and issues should be decided by the *talmid chacham*, Torah scholar. The monetary and financial issues should remain in the domain of the businessman whose specialty is finance and management. The problem is that, at times, we attempt to have the end justify the means, such that those who want to cut corners concerning the appropriation of funds, or the propriety of the funds might accept funds from questionable sources, which suddenly become “*kosher*” for the purpose of building a sanctuary, school, *shul*, etc.

Therefore, the Torah teaches that Moshe *Rabbeinu* himself was involved in every aspect of the finances concerning the *Mishkan*. He collected the money after he spoke to the people about the significance of donating to the *Mishkan*. He was fundraiser, collector, and he oversaw every expenditure. *Halachah* and finance were not dichotomized one from another. Indeed, they worked together with *halachah*, directing every aspect of the financial endeavor. This was to be a *Mishkan* built upon the highest standard of ethical and spiritual rectitude. Thus, Moshe was involved throughout.

The Torah alludes to this when it implies that the *Mishkan* was a *Mishkan HaEidus*, Testimony, attesting to Hashem's forgiving *Klal Yisrael's* sin of the Golden Calf. This is because it was *pukad*, reckoned, *al pi* Moshe, at Moshe's bidding. Moshe *Rabbeinu's* involvement in the finances of the *Mishkan* assured the *halachic* integrity of the *Mishkan's* every aspect.

It is a well-known maxim from the *Gaon, zl, m'Vilna*, that even if one nail of a *shul* is of questionable ownership (it was appropriated illegally), it would present the prayers rendered in that *shul* spiritually ineffective. The flipside is that if everything – even the tools used for building the edifice – are all of the highest level of spiritual integrity, the prayers recited there will always achieve efficacy.

The *Rosh Yeshiva* of Mir Yerushalayim, *Horav Nosson Tzvi Finkel, zl*, was involved in every aspect of the *yeshivah's* exceptional growth – even the technical, mundane aspects of its construction. Despite his extraordinary *hasmodah*, diligence in Torah study, he felt it so important that, whenever they were building, pouring foundations, he would personally witness and see to it that everything was executed properly.

The *Rosh Yeshivah* was following in the footsteps of his revered grandfather, *Horav Eliezer*

Yehudah Finkel, zl, who oversaw the reestablishment of Mir from Europe to Yerushalayim. The *Rosh Yeshivah* would often laud the fact that the Mir edifice was built by *yehudim yirei Shomayim*, observant, G-d-fearing Jews, many of them *talmidei chachamim*, Torah scholars. This was due, in no small part, to the fact that it was following the second World War, which had displaced *yeshivah* scholars, leaving them without an opportunity to earn a living from spiritual endeavor and forcing them to do whatever they could to subsist. The *Rosh Yeshivah* would often reiterate how he would hear the “bricklayers” discussing a passage in the *Talmud* while they were performing their mundane labor. *Rashba*, *Rambam*, *Ketzos HaChoshen*, names that one expected to hear in the hallowed halls of the *bais hamedrash*, were commonplace on the worksite, since, even on the worksite, the minds of these scholars remained anchored in the *bais hamedrash*.