

“These are the reckonings of the Mishkan.” (38:21)

The accounting of how the various donated materials were used for the *Mishkan* takes up a significant place in our *parsha*. Every detail, every amount, is reckoned and accounted for.

Horav Moshe Feinstein, z.l., feels that the concept of a reckoning applies equally to every aspect of our lives at every moment of our existence. Just as the artisans were to account for their use of every ounce of material in their possession, so, too, must we be able to give an accounting for the wonderful “materials” and bounty that Hashem has given us.

If we think about it, this idea has a serious implication. Hashem gives us time. Do we spend our time wisely? Do we devote the days and years that have been allotted to us for *Torah* study, its support and *mitzvah* performance, or do we fritter away our time on frivolities? We are blessed with an abundance of material largesse. Not only will we be questioned if we used our money for *tzedakah*, charity, and other forms of helping people, we will also be asked if we were careful to use the money prudently and productively for these purposes. Indeed, even in giving *tzedakah* there are priorities.

We think that Hashem’s gifts to us are ours to do with as we please. This is a gross error. There are folios of laws detailing the proper use of property. How we use what is “ours” is determined by the *Torah*. Likewise, each of us is born with abilities and talents. We will have to give an accounting of how we utilized these G-d-given gifts. We must remember that Hashem placed us on this world for a purpose. Not using His gifts defies that purpose in a manner similar to using them inappropriately.