

Prior to the birth of Isaac, we read: “*Va’Adonay pakad et Sarah*” – translated (*Etz Hayim*, p. 112, v. 1) “The Lord **took note**” of Sarah. The same root word gives us the title of the second of this week’s readings, *P’kudai*, whose opening verse (*Etz Hayim*, p. 564, v. 21) is translated “These are the **P’kudai** – records”. In both cases, one of the ways our rabbis understand **pakad/P’kudai** is as accounting. God, in a sense, was accountable to Abraham and Sarah, having promised them a son in their old age. In this week’s parasha *P’kudai*, Moses gives a detailed accounting of the records of gifts made by the children of Israel toward the building of the sanctuary and tabernacle. This accounting may seem boring and pointless even to an accountant, but the rabbis of the Midrash derive significant lessons from it. Our sages were especially concerned with the appearance of proper conduct.

Understanding the opening verse as “These are the accounts of the Tabernacle,” R. Tanhuma cites Proverbs 28:20: “A faithful man shall abound with blessings; but he that makes haste to be rich shall not be unpunished.” Now, let’s have some perspective – we do not repudiate wealth. Just minutes ago, we prayed for *chayim shel parnossah*, a life of prosperity, in the prayer for the new month. The author of the proverb should not be understood as condemning wealth, but as condemning unseemly conduct in its pursuit. R. Tanhuma considers the one who “makes haste to be rich” to be Korach, who, not satisfied with the honors due to a Levite, lusted for the High Priesthood. The “faithful man” he considered to be Moses. “... as it says, *My servant Moses is not so; he is trusted in all My house* (Num. 12:7) ... everything over which Moses was appointed custodian was blessed, on account of his trustworthiness.”¹

Citing the Talmud, the Midrash continues:

Our Rabbis taught [Talmud]: One must not appoint less than two people with control over the finances of a city or community.... Though Moses was the sole treasurer, ... he called others to audit the accounts with him, for it says, THESE ARE THE ACCOUNTS OF THE TABERNACLE. Note that it does not say ‘which Moses rendered’ but WHICH WERE RENDERED ACCORDING TO THE COMMANDMENT OF MOSES ... BY THE HAND OF ITHAMAR.²

Further,

One who entered the Temple treasury to take out the money might not enter in a garment with folds or in felt shoes, lest in the event of his becoming rich, people should say that he became rich from the Temple treasury. For a man must be as above suspicion among his fellows as he must be morally clean before God, for it says, *Then you shall be clear before the Lord, and before Israel* (Num. 32:22 – *Etz Hayim*, p. 951).³

“Clear before the Lord” implies correct conduct; “before Israel” implies the appearance of correct conduct.

And

... Why did Moses render an account ..., seeing that the Holy One, blessed be He and blessed be His Name, trusted him so implicitly? It was because Moses overheard certain Israelites scoffing behind his back.... [One said] ‘... do you expect a man in charge

¹ [MR] 51:1, p. 562

² [MR] 51:1, p. 562

³ [MR] 51:2, p. 563

of the construction of the Tabernacle not to be rich?’ When Moses heard all this, he said: ‘I vow ... as soon as the Tabernacle is completed, I will give you an account of everything.’ ... This is why it says, THESE ARE THE ACCOUNTS OF THE TABERNACLE.⁴

In this week’s news, we find

The Maryland Senate approved a bill on Monday that would require candidates on a presidential ticket to release their tax returns in order to get on the state's ballot. If passed, this would be the first such law in the U.S., and would require tax returns going back five years.⁵

Undoubtedly, there is a partisan motive behind this bill, since the current President has broken a promise to release his tax returns. Also, there is some question whether this bill passes the test of Constitutionality. But let us consider the ideal behind this bill. Positions of power attract seekers of favors not necessarily beneficial to the greater public. Therefore, good government includes scrutiny of candidates and officials to see whether they have conflicts of interest. Not all lobbying is improper, nor are all sources of income contaminating for a candidate or official who, like Mr. Trump, has a background that is unusual in politics; but it is proper to expect the example of Moses to guide our public servants in accounting to the public for at least that portion of their wealth and its sources that relate to their interactions with those who seek to influence an officer’s use of power.

References

[MR] R. Dr. H. Freedmen and Maurice Simon, eds., *The Midrash Rabbah, v.2 – Exodus and Leviticus*, Suncino Press, London, 1977

[W] Laurel Wamsley, “Md. Senate Passes Bill Requiring Presidential Candidates To Release Tax Returns,” *The Two-Way - Breaking News From NPR*, <https://www.npr.org/sections/thetwo-way/2018/03/06/591165165/md-senate-passes-bill-requiring-presidential-candidates-to-release-tax-returns>

⁴ [MR] 51:6, pp. 567-568

⁵ [W]