



# DVAR TZEDEK TEXT STUDY

## Parashat Vayakhel-Pekudei 5773

March 9, 2013

This week's Dvar Tzedek takes the form of an interactive text study. We hope that you'll use this text study to actively engage with the *parashah* and contemporary global justice issues.

Consider using this text study in any of the following ways:

- Learn collectively. Discuss it with friends, family or colleagues. Discuss it at your Shabbat table.
- Enrich your own learning. Read it as you would a regular Dvar Tzedek and reflect on the questions it raises.
- Teach. Use the ideas and reactions it sparks in you as the basis for your own *dvar* Torah.

Please take two minutes to share your thoughts on this piece by completing this [feedback form](#).

### Introduction

*Parashat Vayakhel-Pekudei* describes the first major public construction project of the Jewish people—the *Mishkan* (Tabernacle). The text emphasizes the truly communal nature of the project as the Israelites freely donated the construction materials—gold, silver, yarn, linen, animal skins, acacia wood, etc. In fact, the Israelites contributed so enthusiastically that they amassed a surplus of materials and Moses had to ask them to stop bringing donations.<sup>1</sup>

Following the construction of all of the elements of the *Mishkan* and before they were assembled into the finished structure, the text includes a summation of the value of the materials used. This accounting at the conclusion of such a major communal project suggests the importance of conducting such accountings today, both for projects undertaken in our own communities and those that we support in international development work.

The following two *midrashim* offer two distinct understandings of the accounting of the *Mishkan*:

<b>Exodus Rabbah 51:6</b> It was because Moses overheard certain Israelites scoffing behind his back . . . they said, "See the back of the neck of this son of Amram [how fat it is]." To which his friend would retort: "What! Do you expect a man in charge of the construction of the Tabernacle not to be rich?" When Moses heard all this, he said, "I vow, as you live, that as soon as the Tabernacle is completed, I will give you an account of everything."	<b>שמות רבה נא:ו</b> ששמע משה ליצני ישראל מדברים מאחוריו, . . . היו אומרים חמי קדל דבריה דעמרם וחבירו אומר לו אדם ששלט על מלאכת המשכן אין אתה מבקש שיהא עשיר, כששמע משה כך אי"ל משה חייכם נגמר המשכן אתן לכם חשבון.
<b>Lekach Tov, Exodus 38:21</b> When the work of the Tabernacle was completed, Moses said to them, "Come and we will make an accounting together." Immediately all of the Israelites gathered with him. He said to them, "These are the records of the Tabernacle" (Exodus 38:21).	<b>לקח טוב שמות לח:כא</b> כיון שנגמרת מלאכת המשכן אמר להם משה בואו ונעשה חשבון ביחד, מיד נתקבצו כל ישראל אצלו, אמר להם אלה פקודי המשכן.

Guiding Questions:

- According to the first *midrash*, why was an accounting of the *Mishkan* necessary? The second *midrash* doesn't record a motivation, but what do you imagine it might have been?

<sup>1</sup> Exodus 36:6.

- In the second *midrash*, why do you think Moses invited the Israelites to join him in the accounting, rather than doing it himself? Why do you think they were eager to join him?
- If you have ever been involved in a communal project where you contributed funds, which of these *midrashim* resonates more with you? How so?
- When you think about what issues might arise with accounting for funds spent in large-scale international development projects, what lessons might be learned from these texts?

Whether the accounting of the Mishkan proved the absence of corruption or unified the community around the project, its inclusion in the Torah highlights the importance of conducting such an audit. Unfortunately, these accountings are all too rare in the field of international development. This is a particular issue in Haiti where, more than three years after a devastating earthquake prompted a nine-billion-dollar response, much is unknown about how that money was spent.

**Vijaya Ramachandran & Julie Walz, "Haiti's earthquake generated a \$9bn response – where did the money go?"<sup>2</sup>**

Where has all the money gone? Three years after the quake, we do not really know how the money was spent, how many Haitians were reached, or whether the desired outcomes were achieved.

... It is a contradiction that the Haitian government is asked to improve transparency when the international aid community itself fails to provide adequate information to the public. Pierre Eroid Etienne, director general of the Haitian finance ministry, said: "[The] real problem is that we do not have – or, I should say, we have only very little – overall information on aid ... We are required to be transparent. We publish the financial information relevant to the execution of our budget. All we ask is for the same transparency from our donor friends, which should help both us and them."

... The situation in Haiti highlights the need for greater transparency, and we are hopeful that existing initiatives can be used to meet this goal. Particularly important tools for the donor community are the International Aid Transparency Initiative (IATI), a multi-stakeholder scheme with a standard for publishing information about aid spending, and Publish What You Fund's aid transparency index.

**Guiding Questions:**

- What do you think of Etienne's quote about the discrepancy between the transparency expected from the Haitian government and that of the donor organizations?
- To what extent do you investigate how organizations spend your donations? How does this text make you think about your role as a donor?

**Conclusion**

Unlike the first *midrash* about the accounting for the Mishkan, the blog post about Haiti doesn't presume any malicious intent or corruption on the part of international development organizations; and yet, despite these agencies' best intentions, they may not be able to demonstrate how they have invested their funds and whether their projects have been successful. As the accounting for the Mishkan teaches us, such audits and records are crucial for ensuring that funds invested actually make an impact. As donors, let us support organizations in their ability to account for their funds and projects to ensure that they are put to the greatest good.

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<sup>2</sup> "Poverty Matters Blog," *The Guardian*, 14 January 2013. Available at <http://www.guardian.co.uk/global-development/poverty-matters/2013/jan/14/haiti-earthquake-where-did-money-go>.