

Genesis is the most popular book of the Bible but I think you could argue that Exodus has had the greatest impact on humankind. Think of all the liberation movements inspired by the Israelites redemption from slavery. Freedom has been a radical and transformative idea.

Consider the way Harriet Tubman was called the Moses of the Underground Railroad and the power of the songs based on this story, not only in the United States but around the world.

The conventional thinking is that the book of Exodus, like the month of March, comes in like a lion and departs like a lamb, or more precisely, begins with excitement and drama but ends as a bore. ( As Ali explained) The last two parshiot, Vayakhel-Pekude include chapter after chapter of detailed reporting on expenditures for the tabernacle, materials donated and exactly how they were used, compelling reading only to forensic accountants.

This morning I'd like to argue that the final section of Exodus also includes a radical idea, one which is necessary if the revolution inspired by its opening chapters is to remain meaningful once it is institutionalized. This radical idea was that monies donated by the community were for their use, and not for the enrichment of their leaders, kings or Pharaohs. Further the

people have the right to “follow the money,” to know how money is influencing their public officials.

The earliest commentators on the Bible were among those who asked, why all this accounting at the end of Exodus was even necessary? Did anyone really suspect Moses of pilfering? He was the most honest and humble of all men- even God attests to this, stating directly: “ In all my house, he is the most trustworthy.”

The extended report on the expenditures for the Mishkan, must have some other reason for inclusion in the Torah, a book that is often missing details on things we want to know. The explanation given by our tradition is that this accounting is there to establish norms for later generations and for the administration of community funds. The community has the right to know.

The concern for transparency goes back to the Mishnah itself, where we are told that in the days when the Temple still stood, when the treasurer took funds from the Temple coffers, he was not permitted to wear clothing that might hide money, so no pockets, cuffs or even shoes.

Commenting on our Torah portion, the Tanhuma , a late ancient commentary, from a time when the Jewish people no longer had a state, but still had communal finances wrote:

“Even though collectors of charity are assumed to be honest and one does not check them, it is right that they render an account of their dealings.”

Similarly in Midrash Rabbah, a somewhat later commentary from the 11<sup>th</sup> century: “At least two people should be appointed when handling community funds.”

Honesty and transparency are critical to people having confidence in their community officials and by extension their government. This concerns the judiciary as well.

The Torah is very concerned that bribery would undermine the court system not only leading to false convictions of the innocent and the failure to hold the guilty accountable, but also causing people to lose faith in the judges’ decisions. Bribery, we are told in the Torah, in the form of any gift or favor however minor, “blinds the clear-sighted and subverts the cause of the just.” Just as God does not accept bribes neither should human judges, and in fact to do so is to bring God’s judgement and curse upon oneself.

From the time of the destruction of the Temple and into the modern era, Jewish courts had no power of enforcement other than moral suasion.

There was no Jewish police force to enforce the judges’ decisions, so their reputation for being honest was perhaps even more important.

In a similar way there is worry that graft would undermine people's confidence in government and in their officials. Meir Tamari, an Orthodox ethicist who writes about economics, comments: "Regarding government, the same clear moral directive exists." As we see in many third world countries, dishonesty deprives people of services that they need when funds donated for community needs end up in private pockets. Further stealing from the many is considered worse than stealing from one individual as it is harder to pay back, and destabilizes the entire system of government. Thus disregard for accounting ethics, leads to a lack of respect for the entire edifice and undermines communal life.

Twice in the Bible, important leaders who are not suspected of wrongdoing still declare: "I have not taken so much as a sandal strap". Why did both Moses and Samuel make this declaration and why is it recorded in the text? I think it is because it stood so dramatically in contrast to the normal expectation that those in charge of the community, would benefit personally and enrich the members of their family.

The final chapters of Exodus come not to lull us to sleep, but to remind us that the struggle for freedom takes many forms, and can include an insistence on honesty and transparency in all financial dealings.

