



**PEKUDEI ~ The Accounting**  
**Shemot / Exodus 38:21- 40:38**  
**Beit Emet Congregation ~ Vancouver, WA**  
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3/8/08  
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This week, we finish the Book of **Shemot / Exodus**. Today is called “**Shabbat Shekalim**”, or the Sabbath of Shekels. This is because of the half sheqel of the “**counting**” or “**census**” for the atonement of those counted, or “**lifted up**” to Yahweh; and also, for the five sheqels for redemption of the first-born and the weights of all the gold, silver and precious metals that would be used for the service of the “**Mishkan**” or “**Dwelling Place**” of Yahweh’s presence or “**hashra’at ha Shechinah**”.

This week’s *parsha*, or Torah portion, begins with (in the ISR Scriptures) **Shemot / Exodus 38:21**; ***These were the appointments of the Dwelling Place, the Dwelling Place of the Witness, which was appointed by the command of Mosheh, for the service of the Lewites, by the hand of Ithamar, son of Aharon the priest.*** This really isn’t the best translation; as the Hebrew word used here for “**appointments**” is “**pekudei**” (*pey-kuf-vav-dalet-yud*) and literally means “**accountings**” or “**reckonings**”. What’s interesting is that “**pekudei**” comes from the root “**pakad**”; which is the word we read two weeks ago in *Parsha Ki Tisa*, when we read about the “**census**”, which means “**to count**” or “**register**” or “**to lift up**” (*as if for inspection*). If you’ll remember, the context there was the “**counting**”, or “**registering**” of the Children of Yisra’el (*all the males over 20 years old*).

So, here, Moshe gives a detailed accounting of the “**terumah**”, “**contribution**” or “**elevation offering**” and the half shekel of the “**pakad**” or “**counting**” and how they were used in the construction of the Mishkan (Tabernacle or Dwelling Place). In studying these words, I saw a little thing that is kind of neat. In the Hebrew word “**Mishkan**” (*Mem-shin-kaf-nun*), by changing the vowel points, this also spells the word “**mashkon**”, which is “**security**”. The rabbis teach that “**Mishkan**” is repeated in verse 21 above to emphasize this double meaning. To paraphrase, we have “**the reckoning of the Mishkan; then the security of the Witness, which was appointed by the command of Moshe, for the service of the Levites, etc.**” The numerical value of the letters in “**Mishkan**” is 410 which equals “**l’meespar**” or “**according to the number of**” or “**according to the accounting**”. 410 also equals “**d’ror**” or “**liberty**” and “**Kadosh**” or “**set-apart**”.

In **Shemot 38:25-28** we read; ***And the silver from the ones counted of the congregation was one hundred talents and one thousand seven hundred and seventy-five shekels, according to the shekel of the set-apart place: a beqa, half a shekel for a head, according to the shekel of the set-apart place, for everyone passing over to those counted, from twenty years old and above, for six hundred and three thousand, five***

*hundred and fifty men. And the hundred talents of silver were for casting the sockets of the set-apart place and the bases of the veil: one hundred sockets from the hundred talents, a talent for each socket. And of the one thousand seven hundred and seventy-five shekels he made hooks for the columns, and overlaid their tops, and made bands for them.*

Now, before we go on, I want to recap what we covered two weeks ago in our look at Ki Tisa regarding the ½ shekel. In fact, I would advise you to reread that teaching. In **Shemot 30:11-16**, Yahweh tells Moshe how to number the Children of Yisra'el; *And YHVH spoke to Mosheh, saying, “When you take the census of the children of Yisra'el, to register them, then each one shall give an atonement for his life to YHVH, when you register them, so that there is no plague among them when you register them. Everyone among those who are registered is to give this: half a shekel according to the shekel of the set-apart place, twenty gerahs being a shekel. The half-shekel is the contribution to YHVH. Everyone passing over to be registered, from twenty years old and above, gives a contribution to YHVH. The rich does not give more and the poor does not give less than half a shekel, when you give a contribution to YHVH, to make atonement for yourselves. And you shall take the silver for the atonement from the children of Yisra'el, and give it for the service of the Tent of Meeting. And it shall be to the children of Yisra'el for a remembrance before YHVH, to make atonement for yourselves.”*

In order to properly understand this commandment, we need to understand what was happening with the Children of Yisra'el that brought about this commandment. First, in **Shemot 20** we have the giving of the Ten Commandments at Har Sinai. This is when Yahweh personally spoke these words to the Children of Yisra'el. In **verses 2 and 3** we read; *“I am YHVH your Elohim, who brought you out of the land of Mitsrayim, out of the house of slavery. You have no other mighty ones against My face.* Now, that seems pretty straight up. It's the First Commandment. Now, the Children of Yisra'el have recently witnessed the awesome power Yahweh Almighty, as He visited 10 plagues on the people and elohim of Mitsrayim, including the death of the “first-born” and the covering of Yisra'el's first-born. They passed through the Yam Suf (Reed Sea) and saw the death of Pharaoh and his army, as they pursued Yahweh's chosen. The list of miracles and deliverances goes on and on here, up to and including what was happening at and on Mt. Sinai. Then Moshe ascends into the thick cloud atop Har Sinai to speak further with Yahweh and to receive the instructions written in stone by the Finger of Yah and the instructions for the building of the “Mishkan”.

Then, we read in **Shemot 31:1-2**; *And when the people saw that Mosheh was so long in coming down from the mountain, the people gathered together to Aharon, and said to him, “Arise, make us mighty ones who go before us. For this Mosheh, the man who brought us up out of the land of Mitsrayim, we do not know what has become of him.” And Aharon said to them, “Take off the golden earrings which are in the ears of your wives, your sons, and your daughters, and bring them to me.”* In spite of all that had just happened, when they feared that something had happened to Moshe, they sought their own solution. They turned to Aharon to make them an idol, the image of a mighty one that they could see and carry in front of the people, as they had witnessed in pagan Egypt. They took the credit and honor and esteem for their deliverance away from Yahweh and transferred it to Moshe as *“the man who brought us up from the land of Mitsrayim.”*

So Aharon, Moshe's own brother and mouthpiece of Elohim throughout this whole deliverance, proceeded to make an idol; despite the words he clearly heard Yahweh speak from Sinai in **Shemot 20:4-6**; ***“You do not make for yourself a carved image, or any likeness of that which is in the heavens above, or which is in the earth beneath, or which is in the waters under the earth, you do not bow down to them nor serve them. For I, YHVH your Elohim am a jealous El, visiting the crookedness of the fathers on the children to the third and fourth generations of those who hate Me, but showing kindness to thousands, to those who love Me and guard My commands.”*** So, even Aharon, who had seen and experienced so much first hand, fell into sin that day. Rabbi Sha'ul warns us that these events are recorded as a warning to us in **1 Corinthians 10:11-12**; ***And all these came upon them as examples, and they were written as a warning to us, on whom the ends of the ages have come, so that he who thinks he stands, let him take heed lest he fall.***

When the idol was finished, Aharon and the people committed the grievous sin of giving esteem, owed to Yahweh, to this false mighty one. **Shemot 32:4-6** further tells us; ***And he took this from their hand, and he formed it with an engraving tool, and made a moulded calf. And they said, “This is your mighty one, O Yisra'el, that brought you out of the land of Mitsrayim!” And Aharon saw and built an altar before it. And Aharon called out and said, “Tomorrow is a festival to YHVH.” And they rose early on the next day, and offered burnt offerings, and brought peace offerings. And the people sat down to eat and drink, and rose up to play.*** They committed outright idolatry, then they mixed the worship of Yahweh with the traditions and practices of the **pagans**; saying it was a Feast unto Yahweh. I don't know about you; but, I'm seeing shades of our past here. They were saying that it was acceptable, even preferable, to worship the creation of man and say it is to Elohim.

Yahweh's reaction was swift. **Shemot 32:7-10** tells us; ***And YHVH said to Mosheh, “Go, get down! For your people whom you brought out of the land of Mitsrayim have corrupted themselves. They have turned aside quickly out of the way which I commanded them. They have made themselves a moulded calf, and have bowed themselves to it and slaughtered to it, and said, ‘This is your mighty one, O Yisra'el, who brought you out of the land of Mitsrayim!’ ” And YHVH said to Mosheh, “I have seen this people, and see, it is a stiff-necked people! And now, let Me alone, that My wrath might burn against them and I consume them and I make of you a great nation.”*** Scripture goes on to tell us how Moshe intervened with Yahweh and He did not wipe them all out. However, 3,000 were killed and the people had to also deal with Moshe's wrath by drinking their idol after it had been burned and ground into powder.

Yahweh called them ***“stiffed necked people”***. This term is used to describe someone who is stubborn and rebellious. What does He think about these character traits among His people? The prophet Samuel reminds us in **1 Shemu'el 15:22-23**; ***Then Shemu'el said, “Does YHVH delight in burnt offerings and slaughterings, as in obeying the voice of YHVH? Look, to obey is better than an offering, to heed is better than the fat of rams. For rebellion is as the sin of divination, and stubbornness is as wickedness and idolatry. Because you have rejected the word of YHVH, He also does reject you as sovereign.”***

When we worship false mighty ones, the works of our hands, our habits, our fleshly pursuits and passions, we divide our loyalty and our dedication to Yahweh. We scatter our favors, our devotion, under every ***“green tree”*** and ***“high hill / mountain”***. These are both scriptural

references to idolatry, which is adultery, against our Elohim and Maker. In other words, when we commit idolatry, we whore.

Hebrew thought explains that the commanded half-shekel offering was to serve as atonement for the sin of the golden calf (*idolatry & whoring*). This is logical in that the Children of Yisra'el had just received the Ten Commands (the *Backbone of Torah*). Then, exactly forty days later, the first sin they sinned was to break the very first command. Forty, in Hebrew thought, is the number of testing. I'd say they failed the test. Now, there are two Hebrew words used for "**atonement**" in all of these scriptures about the half-shekel. First, in **Shemot 30:15**; "***The rich does not give more and the poor does not give less than half a shekel, when you give a contribution to YHVH, to make atonement for yourselves.***" The word used here for atonement is "**Kaphar**", Strong's 3722 and means "**atonement**", "**reconciliation**" and "**to cover**". Then, in **Shemot 30:16**; "***And you shall take the silver for the atonement from the children of Yisra'el, and give it for the service of the Tent of Meeting. And it shall be to the children of Yisra'el for a remembrance before YHVH, to make atonement for yourselves.***" Here, the word is "**Kippur**", Strong's #3725 meaning "**atonement**" or "**expiation**". The spelling of each is the same; just a difference in vowel points. They are spelled (Kaf-pey-reish) = **His Palm is Here on your Head**). The numeric value of "**Kaphar**" and "**Kippur**" is 300 (a perfect or prime number) which equals "**ransom**", "**forgive**", "**uncircumcised**", "**for your sake**" and "**pomegranates**". What Yahweh is saying here is that this half-shekel is a symbol of our seeking and accepting this "**atonement**" (Yahshua's eternal act of atonement), even in our *uncircumcision* and that He *ransomed us for our sake*. The *pomegranates* were placed on the garment of the High Priest as a reminder of this.

In case I wasn't clear enough a little while ago, I'll repeat that I see an obvious connection of this idolatry committed by our forefathers and our sin of idolatry. If you understand, even the foundational teachings regarding the Two Houses (Northern & Southern Kingdoms) of Yisra'el, then you are aware that virtually all the Books of the TaNaK as well as the Brit Chadashah are dealing with events leading up to, the aftermath and the restoration following both Yehudah's and Ephraim's idolatrous pasts. Regarding most of us, whether we bow down to a golden calf, a wooden cross, or even a menorah / fish / star of David symbol, that is idolatry. And to say, let alone teach, that Torah is somehow done away with is witchcraft, as those who teach it seek to control others by their convincing speech. Sounds a little strong doesn't it? Well, in **1 Samuel 15** above "***For rebellion is as the sin of divination, and stubbornness is as wickedness and idolatry***", the Hebrew word for witchcraft / divination is "**kehsem**" and means, according to Brown/Driver/Briggs, "**witchcraft**", "**divination**", as from a false prophet such as Bil'am. And, what was Bil'am's sin? He advised the King of Midyan to encourage the Children of Yisra'el to take Midyanite women, eat food offered to idols and bow down to "**Ba'al Pe'or**" or the "**lord speaking light**".

In the giving of the commandment of the half-shekel to be given "**for the service of the Tent of Meeting**", Elohim has provided a means of making atonement for the sin of idolatry that we have participated in. Think about it. What is the Tent of Meeting? **Shemot 25:8** says; "***And they shall make Me a Set-apart Place, and I shall dwell in their midst.*** **Shemot 29:44-45** goes on to say; "***And I shall set apart the Tent of Meeting and the altar. And Aharon and his sons I set apart to serve as priests to Me. And I shall dwell in the midst of the children of Yisra'el and shall be their Elohim.***" Just as a bride and groom come together to dwell in a home, Yahweh dwells with His people, Yisra'el in His Set-apart Dwelling Place. First, it was the Tent of Meeting, followed by the two Temples. Since Messiah Yahshua's death and

resurrection, we have become the dwelling places of Yahweh as told in **2 Corinthians 6:16**, where Sha'ul writes; ***And what union has the Dwelling Place of Elohim with idols? For you are a Dwelling Place of the living Elohim, as Elohim has said, "I shall dwell in them and walk among them, and I shall be their Elohim, and they shall be My people."***

We also know from Scripture that Yisra'el became estranged from Elohim because she broke her marriage contract (*Ketubah*) with her idolatry and whoring. **Yirmeyahu 3:8** explains; ***"And I saw that for all the causes for which backsliding Yisra'el had committed adultery, I had put her away and given her a certificate of divorce; yet her treacherous sister Yehudah did not fear, but went and committed whoring too."*** Yehudah would later repent. However, the House of Yisra'el would not. Thereby Yahweh divorced her. Under Torah, a man cannot remarry his divorced wife (**Debarim 24:1-3**) during his lifetime; even if she is later divorced from the man she is with or he dies and leaves her a widow. In order to be able to restore the broken marriage and remarry His divorced bride, Yahweh, Himself, had to die. This He accomplished in and through Yahshua our Messiah. With the death and resurrection of Yahshua, Elohim could once again betroth Yisra'el as His bride and He will consummate that marriage covenant at the Marriage Supper of the Lamb.

Here on earth, when a broken marriage is restored, the dwelling place of the couple has to be restored also. As in the natural, so in the spiritual. In fact, it happens first in the spiritual. This is part of what Yahshua meant when He was teaching us how to pray in Mattityahu 6:9-10, when He said; ***"This, then, is the way you should pray: 'Our Father who is in the heavens, let Your Name be set-apart, let Your reign come, let Your desire be done on earth as it is in heaven.'"*** Yahweh is in the process of rebuilding the ***"fallen Tabernacle of David"*** with the regathering of the Two Houses of Yisra'el. And, He will rebuild His physical Dwelling Place when Moshiach builds His Millennial Temple in Jerusalem. **Amos 9:11** says; ***"In that day I shall raise up the booth of Dawid which has fallen down. And I shall repair its breaches and raise up its ruins. And I shall build it as in the days of old,..."***

**Shemot 30:16** tells us that the contribution of the half-shekel is to go towards the service of the Tent of Meeting. Today, that means the restored Temple to be built in Jerusalem. The Levites who have restored the Temple Half-Shekel are collecting them throughout the year, from around the world. So, how do we fit in? Yahshua atoned for me. He paid the price. Well, yes He did. Moshe intervened with Yahweh on behalf of the Children of Yisra'el also. And, Yahweh covered the people. But, He still commanded Moshe take a **census** (*Ki Tisa*). Remember, **Ki Tisa** also means when you ***"lift up"*** the Children of Yisra'el. When Moshe numbered them, he was to take up the half-shekel as an atonement for them. Brethren, are we not being ***"lifted up"*** Children of Yisra'el today? Yahweh, Himself, is calling us from all walks of life, from all forms of misguided worship, and giving us knowledge and understanding as to who we are..... Yisra'el. Now is the time, when He calls us, and we are seeking to learn and follow His Torah, that we need to give the half-shekel contribution to the service of His Dwelling Place to make atonement for our idolatry and adultery. Yahshua said in **Yohanen 14:15**; ***"If you love Me, you shall guard My commandments."*** Now is the time.

Coming up is Passover and the Feast of Unleavened Bread, followed by the counting of the **Omer**, then Shavu'ot (the giving of the Torah & Ruach HaKodesh). For seven weeks, we will be counting the **omer**. I'll be teaching much on this when the time comes. But, there's a beautiful picture I want to show you now. An **omer** is equal to seven pints, 1/10 of an **ephah** of 70 pints (or nations). An **omer** is also equal to 1/100 of a homer (a dry measure equal to 10

ephahs, or 70 pints). In **Wayyiqra 27:16**, we are told that the value of a homer of barley seed is set at 50 shekels. In Hebrew thought, barley (grain) represents man. If an **omer** is 1/100 of a homer, then an **omer** is worth ½ shekel, the price of redemption for all Yisra'elites.

In closing, **Shemot 38:25-28** says; ***And the silver from the ones counted of the congregation was one hundred talents and one thousand seven hundred and seventy-five shekels, according to the shekel of the set-apart place: a beqa, half a shekel for a head, according to the shekel of the set-apart place, for everyone passing over to those counted, from twenty years old and above, for six hundred and three thousand, five hundred and fifty men. And the hundred talents of silver were for casting the sockets of the set-apart place and the bases of the veil: one hundred sockets from the hundred talents, a talent for each socket. And of the one thousand seven hundred and seventy-five shekels he made hooks for the columns, and overlaid their tops, and made bands for them.***

Someone once said that Elohim is in the details. Well, in this accounting of the half-shekel offering, He does indeed confirm His Word. Scripture says that the silver of those counted equaled 100 talents and 1,775 shekels, a beqa (½ shekel per head) according to the shekel of the Sanctuary. So, let's look at the accounting. First we have "**100 talents**". 100 is the numeric value of the letter "**Kuf**" which means "**to surround**" or "**strength**". It is also the numeric value of "**v'padah**" (***and let her be redeemed***) from **Shemot 21:8**. Now "**talent**" is the Hebrew word "**kikkar**" which means "**a round weight**", "**a district**" or "**a loaf**". Remember the "**loaves of Shewbread**" relating to the twelve tribes. Bear with me here a minute. "**Kikkar**" is spelled "**kaf-kaf-reish**", which represents both palms on the head. With **100**, this represents both of Elohim's palms surrounding, or upon, our head, as in laying His Hands upon our head to impart His strength, or blessing. Next, we have "**one thousand seven hundred and seventy five**". "**One thousand**", like one, equals "**aleph**" which is "**oxen**" or "**master**". Then we're given **700**, which equals "**t'kaphar**" or "**you shall make atonement**". And finally, we have **75** which equals "**Kohen**" or "**priest**". When I read this all together, the hair on my arms stood up; because, I saw Yahweh placing both of His Hands on my head, saying, "**The Master says, 'make atonement for yourself to the priest.'**"

A talent equals 3,000 shekels. So, adding it all up, we have 301,775 shekels. At ½ shekel per head, this gave Moshe the count of all those registered and numbered (**Ki Tisa**, or **lifted up**), 603,550 men twenty years old and above. Six hundred is a number of man; but also equals "**qeresh**", which were the boards of the Mishkan in **Shemot 26:18**; and a "**thousand**", which is "**aleph**" or "**master**". "**Five hundred**" equals "**natan**" which means "**to give**" or "**gave**" and "**fifty**" equals "**damah**" or "**his blood**". In other words, the **boards** or **foundation** of the Dwelling Place, or Mishkan, is the "**master gave His blood**".

This is how a census of the Children of Yisra'el is to be conducted according to the Torah of our Elohim. David, as we read two weeks ago, forgot this and 70,000 Yisra'elites died by the plague.

The half-shekel of silver (remember, silver represents our love for Yahweh) was commanded by Him, as the redemption price for the nefesh, or soul, of each Yisra'elite. And, similarly, one omer equals an Yisra'elite. In other words, each one of us must walk out the giving of the half-shekel and our omer journey in our exodus from "**Mitzrayim**" and "**Babylon**". As each Yisra'elite scattered among the nations wakes up by the call of the Father, he must turn from

his idolatry and return to Elohim and His Torah. In walking this journey out, he needs to give the half-shekel for an atonement for his idolatry and be counted as B'nei Yisra'el (the omer).

As we walk our journey out, we have the opportunity to become spiritually mature (7 pints = 1 omer), to fulfill our role in becoming the completeness of the nations, according to **B'reshith 48:19**, as 1/10 (an omer) of the 70 pints/nations. The counting of the omer ends at Shavu'ot celebrating the giving of the Torah (1,500 BCE) and the giving of Ruach HaKodesh of the Living Torah (28 CE).

As Yahshua said in **Yohanan 4:23-24**; ***“But the hour is coming, and now is, when the true worshippers shall worship the Father in spirit and truth, for the Father also does seek such to worship Him. Elohim is Spirit, and those who worship Him need to worship in spirit and truth.”*** We just celebrated Rosh Chodesh, we blew our shofars in each of the four directions of the Diaspora, east, then north, then west and then south; calling all twelve tribes to “Awake! Repent! Return! Come Forth!” Hear me brothers and sisters, the time of our captivity is about up. The Kingdom will indeed be restored to Yisra'el very soon now by Moshiach. Elohim is calling His chosen ones (Yisra'el), “Awake! Repent! Return! Come Forth! ***“Seek Yahweh while he may be found”***, as the prophet Yeshayahu says, and ***“call on Him while He is near.”*** It's time for kol Yisra'el to make atonement for ourselves and be counted, as Yahweh lifts us up.

**Baruch HaShem Yahweh!**