

## חשבונאות תנכית

אבנר רמו



”ראה זה מצאתי אמרה קהלת; אחת לאחת, למצא חשבון”

“See, this have I found, said Koheleth, adding one thing to another, to find out the account” (Ecc 7:27).

We read in the Book of Numbers:

וידבר יהוה אל-משה במדבר סיני לאמר.  
פקד את-בני לוי לבית אבתם למשפחתם: כל-זכר מבן-חדש ומעלה תפקדם.  
ויפקד אתם משה על-פי יהוה, כאשר צוה.  
ויהיו-אלה בני-לוי בשמתם-גרשון, וקהת ומררי.

“And *YHWH* spoke to Moses in the wilderness of Sinai, saying:

Number the children of Levi by their fathers' houses, by their families; every male from a month old and upward shall you number them.

And Moses numbered them according to the word of *YHWH*, as he was commanded.

And these were the sons of Levi by their names: Gershon, and Kohath, and Merari” (Num 3:14-17).

משפחת הגרשני.

פקדיהם במספר כל-זכר מבן-חדש ומעלה; שבעת אלפים וחמש מאות.

“The families of the Gershonites.

Those that were numbered of them, according to the number of all the males, from a month old and upward, even those that were numbered of them were seven thousand and five hundred” (Num 3:21-22).

משפחת הקהתי.

במספר כל-זכר מבן-חדש ומעלה-שמנת אלפים ושש מאות,

“The families of the Kohathites:

According to the number of all the males, from a month old and upward, eight thousand and six hundred” (Num 3:27-28).

משפחת מררי.

ופקדיהם במספר כל-זכר מבן-חדש ומעלה-ששת אלפים ומאתים.

“The families of Merari.

And those that were numbered of them, according to the number of all the males, from a month old and upward, were six thousand and two hundred” (Num 33-34).

כל-פקודי הלויים אשר פקד משה ואהרן, על-פי יהוה-למשפחתם: כל-זכר מבן-חדש ומעלה, שנים ועשרים אלף.

“All that were numbered of the Levites, whom Moses and Aaron numbered at the commandment of *YHWH*, by their families, all the males from a month old and upward, were twenty and two thousand” (Num 3:39).

We also read that God ordered Moses to count “**all the first-born males of the children of Israel from a month old and upward**” (Num3:40).

ויפקד משה, כאשר צוה יהוה אתו, את-כל-בכור בבני ישראל. ויהי כל-בכור זכר במספר שמת, מבן-חדש ומעלה-לפקדיהם: שנים ועשרים אלף, שלשה ושבעים ומאתים.

“And Moses numbered, as *YHWH* commanded him, all the first-born among the children of Israel.

And all the first-born males according to the number of names, from a month old and upward, of those that were numbered of them, were twenty and two thousand two hundred and seventy-three” (Num 3:42-43).

In verse Num 3:46 we are told that the count of the “one month or older” male first-born among the Israelites was two hundred and seventy-three higher than the number of all the one month and older male Levites, which indicates that the writer (or a late scribe) of this narrative was reporting that among all the levites, all the males from a month old and upward, were indeed twenty-two thousand. Furthermore, as five “**shekel of the sanctuary**” were collected from every “one month or older” male first-born among the Israelites (Num 3:47) to be given to the Levites (apparently, five shekels to each one month or older male Levite), there remained  $5 \times 273 = 1365$  shekel which were given to Aaron and to his sons (Num 3:50-51).

However, the calculated sum of all “**all the males from a month old and upward**” of the Gershonites. Kohathites, and the Merarites is twenty-two thousand and three hundred. This number is in fact higher by twenty-seven than that of all the “one month or older” male first-born among the Israelites. Therefore, we have to wonder how it is reported that there was a surplus of “**a thousand three hundred and sixty-five shekels**” instead of a deficiency of 135 shekels.

This discrepancy was apparently also noticed by the Greek translator, and he tried to reduce the difference between these numbers by lowering the number of those counted among the Merarites to: “six thousand and fifty.” However, if the numbers of the Gershonites. Kohathites, and the Merarites were not actually counted by Moses, but were reported to him by the leaders of these divisions of the Levites, it is possible that these leaders somewhat inflated the number of their people for obtaining more shekels from the rest of the Israelites.