

Exodus 38:21

Authorized King James Version (KJV)

This is the sum of the tabernacle, even of the tabernacle of testimony, as it was counted, according to the commandment of Moses, for the service of the Levites, by the hand of Ithamar, son to Aaron the priest.

Analysis

Numbering 'as it was counted, according to the commandment of Moses' (אֲשֶׁר פָּקַד עַל־פִּי מֹשֶׁה, asher pukkad al-pi Mosheh) by Levites under Ithamar the priest demonstrates ordained accountability structure. Moses commanded the accounting; Levites (service tribe) executed it; Ithamar (priestly authority) supervised—establishing multiple layers of oversight. This system prevents both misuse and false accusation, teaching that ministry finances require checks and balances. The specific mention of Ithamar (Aaron's son) demonstrates that accountability extends even to priestly families—no one is above stewardship requirements.

Historical Context

Ithamar, Aaron's youngest son, supervised the Gershonite and Merarite Levitical divisions (Numbers 4:28, 33), responsible for tabernacle transport. His oversight of the accounting demonstrated priestly responsibility for administrative accuracy alongside ritual duties. This early establishment of financial accountability became pattern for Israel's religious institutions.

Related Passages

Romans 10:9 — Confession and belief for salvation

Ephesians 2:8 — Salvation by grace through faith

Revelation 20:12 — Judgment according to deeds

Matthew 25:31 — Final judgment

Study Questions

1. What does multi-layered accountability (Moses commands, Levites execute, Ithamar supervises) teach about oversight in ministry?
2. How does including even priestly families in stewardship requirements demonstrate that accountability applies universally?

Interlinear Text

וְאֵלֶּה	כַּפֵּר	מִשְׁפָּט	מִשְׁפָּט
This	as it was counted	even of the tabernacle	even of the tabernacle
H428	H6485	H4908	H4908

בְּעֵד	אֲשֶׁר	כַּפֵּר	עַל	כְּ
of testimony	H834	as it was counted	H5921	according to the commandment
H5715		H6485		H6310

מִשְׁה	עֲבֹדָת	כְּלֵי	בַּיִד	אִתְּמָמָן	בָּן	אֶבֶן
of Moses	for the service	of the Levites	by the hand	of Ithamar	son	to Aaron
H4872	H5656	H3881	H3027	H385	H1121	H175

הַכֹּהֵן:
the priest
H3548

Additional Cross-References

Acts 7:44 (Temple): Our fathers had the tabernacle of witness in the wilderness, as he had appointed, speaking unto Moses, that he should make it according to the fashion that he had seen.

2 Chronicles 24:6 (Word): And the king called for Jehoiada the chief, and said unto him, Why hast thou not required of the Levites to bring in out of Judah and out of Jerusalem the collection, according to the commandment of Moses the servant of the LORD, and of the congregation of Israel, for the tabernacle of witness?

Numbers 1:50 (Temple): But thou shalt appoint the Levites over the tabernacle of testimony, and over all the vessels thereof, and over all things that belong to it: they shall bear the tabernacle, and all the vessels thereof; and they shall minister unto it, and shall encamp round about the tabernacle.

Numbers 9:15 (Temple): And on the day that the tabernacle was reared up the cloud covered the tabernacle, namely, the tent of the testimony: and at even there was upon the tabernacle as it were the appearance of fire, until the morning.

Numbers 10:11 (Temple): And it came to pass on the twentieth day of the second month, in the second year, that the cloud was taken up from off the tabernacle of the testimony.

Numbers 1:53 (Temple): But the Levites shall pitch round about the tabernacle of testimony, that there be no wrath upon the congregation of the children of Israel: and the Levites shall keep the charge of the tabernacle of testimony.

Exodus 6:23 (Parallel theme): And Aaron took him Elisheba, daughter of Amminadab, sister of Naashon, to wife; and she bare him Nadab, and Abihu, Eleazar, and Ithamar.

Numbers 18:2 (Temple): And thy brethren also of the tribe of Levi, the tribe of thy father, bring thou with thee, that they may be joined unto thee, and minister unto thee: but thou and thy sons with thee shall minister before the tabernacle of witness.