Some commentators suggest that Rabbi Yehuda himself was unclear whether the Rabbis disagree with regard to both points (Ritva).

I stated my opinion in accordance with the opinion of the Rabbis — Rashi explains, particularly based on the expression: And furthermore, that Rabbi Yehuda disagrees with the Rabbis with regard to two points: With regard to the goat chosen for the offering, as well as what is done with the goat that is not sacrificed. Some commentators suggest that Rabbi Yehuda himself was unclear whether the Rabbis disagree with regard to both points (Ritva).

We learned in the mishna: And furthermore, Rabbi Yehuda said: If the blood of the goat sacrificed to God spilled before it was sprinkled, the scapegoat is left to die. Similarly, if the scapegoat dies, the blood of the goat sacrificed to God should be sprinkled, and two other goats are brought and lots are drawn. Granted, according to Rabbi Yoḥanan, who said that animals that become disqualified are permanently rejected, even after the source of their initial disqualification is no longer present, due to that reason the scapegoat is left to die. However, according to Rav, who said that animals are not permanently rejected, why is the scapegoat left to die?

The Gemara comments: Granted, according to the opinion of Rav, Rabbi Yehuda and the Rabbis disagree with regard to whether disqualified animals are permanently rejected. However, according to the opinion of Rabbi Yoḥanan, who holds that even according to the Rabbis the remaining goat from the first pair is left to graze, with regard to what principle do Rabbi Yehuda and the Rabbis disagree? Rav: Didn’t we say that the language of the mishna is precise in accordance with the opinion of Rav, and it is difficult to explain the mishna’s language in accordance with the opinion of Rabbi Yoḥanan?

We learned in the mishna: And furthermore, Rabbi Yehuda said: Everyone concedes that if the animal one designated as a sin-offering became lost, and he designated another animal in its stead and then found the first animal, if he gained atonement through the one that was not lost, i.e., the second one, the one that was lost is left to die.

However, according to the opinion of Rav, who rules that the remaining goat from the first pair is the one that is sacrificed, that goat was never disqualified, and the extra goat from the second pair was designated to serve the same purpose as the remaining goat. This is like one who designates two sin-offerings as a guarantee, so that if he loses one of them he will still be able to bring the other one. And Rabbi Oshaya said that all agree that if one separated two sin-offerings as a guarantee, he gains atonement through one of them, and the second is left to graze until it becomes unfit. Consequently, even the sin-offering of an individual is not left to die in this case.
The Gemara answers: Since Rava said that Rav holds in accordance with the opinion of Rabbi Yosei, who said that the mitzva should be performed with the first animal, when one designates the second animal, it is considered from the beginning to be comparable to an offering separated in order to be lost. In that case, if it is the sin-offering of an individual, the second animal is left to die.

We learned in the mishna that Rabbi Yehuda says: It should be left to die. Granted, according to the opinion of Rabbi Yohanan, who said that the second goat of the first pair should be left to graze, according to Rabbi Yehuda, who said it should be left to die, he nonetheless gains atonement with the second goat of the second pair.

However, according to Rav, who said that the second goat of the second pair should be left to graze, and according to Rabbi Yehuda it should be left to die, then according to Rabbi Yehuda he cannot sacrifice either of the two goats: The first goat may not be sacrificed because Rabbi Yehuda holds that disqualified animals are permanently rejected, and the second goat must be left to die. With which goat will he gain atonement? The Gemara answers: Do you maintain that Rabbi Yehuda was referring to the second goat of the second pair when he said it should be left to die? Rabbi Yehuda was referring to the second goat of the first pair. The second goat of the second pair is sacrificed.

There are those who raised this objection from the statement of Rabbi Yehuda in the mishna. And furthermore, Rabbi Yehuda said: If the blood of the goat sacrificed to God spilled before it was sprinkled, the scapegoat is left to die. Similarly, if the scapegoat dies, the blood of the goat sacrificed to God should be spilled, and two other goats are brought and lots are drawn.

Granted, according to Rav, in the first clause of the mishna they disagree with regard to a communal sin-offering. According to the Rabbis the second animal is left to graze, whereas according to Rabbi Yehuda it is left to die. And in the latter clause they disagree with regard to whether animals that become disqualified as offerings are permanently rejected. According to the Rabbis they are not rejected and therefore the first goat is sacrificed, whereas Rabbi Yehuda holds that they are rejected and therefore the first goat is left to die and the second goat is sacrificed. However, according to Rabbi Yohanan, what does the term: And furthermore, in the mishna indicate? Even the Rabbis agree that the remaining goat from the first pair is permanently disqualified. The Gemara comments that indeed, this is difficult.

§ It was taught in the mishna: And furthermore, Rabbi Yehuda said: If the blood of the goat sacrificed to God spilled before it was sprinkled, the scapegoat should be left to die. Similarly, if the scapegoat dies, the blood of the goat sacrificed to God should be spilled. The Gemara asks: Granted, if the blood of the goat sacrificed to God spilled, the scapegoat should be left to die, as the mitzva of the blood has not yet been performed, as it was not sprinkled in the prescribed manner.

However, if the scapegoat dies, why should the blood of the goat sacrificed to God be spilled? The mitzva of the scapegoat has already been performed. The only essential detail with regard to the scapegoat is the lottery, which has already been performed by the priest. Sending it to Azazel and pushing it off a cliff are carried out by an appointed person and while they are prescribed ab initio, they are not indispensable. After the fact, if the goat dies in some other way, the obligation has been fulfilled.

This is difficult – קַשְׁיָא. Commentaries have noted that this is only a difficulty according to the way that the mishna was interpreted in accordance with the opinion of Rav. It is also possible to explain the mishna differently, although it would still not indicate that Rabbi Yohanan’s opinion is correct (see Kashot Meyushav).
The Sages of the house of Rabbi Yannai said that the verse states: “But the goat, on which the lot fell for Azazel, shall be staid alive before the Lord, to make atonement over him, to send him away to Azazel into the wilderness” (Leviticus 16:10). Until when must the scapegoat be alive? Until the blood of its counterpart is sprinkled, and if it dies before, the blood is disqualified.

We learned in a mishna there (Shekalim 2:1): If residents of a city sent their shekels to the Temple with a messenger, and the shekels were stolen or were lost along the way, if the funds were already collected, i.e., the coins for the new year’s offerings were taken from the chamber before the money was stolen, the messengers take an oath to the treasurers of the Temple that they did not unlawfully use the shekels, but that they were taken unbeknownst to them or by force. This is because once the necessary coins have been removed, all other coins that have been dedicated for this purpose are considered Temple property wherever they are, and their subsequent theft does not change that status. If the messengers take this oath, they are exempt from monetary liability.

And if the funds were not yet collected when these coins were stolen, the coins are still considered the property of those who dedicated them to the Temple, and therefore the messengers take an oath to the residents of the city, and the residents of the city donate other shekels to the Temple in their stead.

The Gemara asks: What is the reason for the opinion of Rabbi Yehuda? Rava said: Rabbi Yehuda holds that the obligations of this year are also brought the following year, and therefore it is possible to fulfill one’s obligation for the next year by using the shekels of this year.

Abaye raised an objection to this explanation. He was taught that if the bull and goat of Yom Kippur were lost and one designated others in their stead, and similarly if the goats which atone for a communal transgression of idol worship by instruction of the court were lost and he designated others in their stead, and the original animals were found, all the original animals should be left to die, and cannot be sacrificed at a later time. This is the statement of Rabbi Yehuda. Rabbi Eliezer and Rabbi Shimon say: They should be left to graze until they become unfit. Then they are sold, and the money received in their sale will go to the purchase of a public gift-offering, as a communal sin-offering is not left to die. According to Rabbi Yehuda, if the obligations of this year may be brought the following year, the bull and goat of Yom Kippur that were lost should be sacrificed the following year, and not left to die. Rava said to him:

If residents of a city sent their shekels to the Temple and they were lost — if residents of a city sent their shekels to Jerusalem and the money was stolen or lost along the way, the halakha is as follows: If the messenger was not paid, he swears that he was not negligent with the money and is free from liability, in accordance with the halakhot of an unpaid guardian. The residents of the city must then donate their shekels a second time. If the first shekels are then found, both collections are considered consecrated. The second collection cannot count toward the following year. Instead, the first set of shekels goes toward the collection of the current year and the second set is included with the leftover shekels of the previous year.

If the messenger was paid, he is liable to pay if the coins were stolen or lost. However, if they were stolen by armed robbers, the messenger must swear to this effect, and he is exempt. In this case, if the shekels were stolen after the funds were already collected from the chamber, the residents of the city are exempt. However, if the money was stolen before the contributions were removed from the chamber, they must donate shekels again (Rambam Sefer Zemanim, Hilkhot Shekalim 3:8–9).

HALAKHA
You speak of communal offerings? Communal offerings are different, in accordance with what Rabbi Tavi said in the name of Rabbi Yoshiya. As Rabbi Tavi said that Rabbi Yoshiya said that the verse states: "This is the burnt-offering for every New Moon upon its renewal" (Numbers 28:14). The Torah said: Renew and bring Me an offering from the new contribution." This indicates that communal offerings must be brought from the donations of the current year and not from the donations of the previous year.

The Gemara challenges this solution: This works out well with regard to the Yom Kippur goat, which is a communal offering and is purchased with money from the Temple treasury. However, with regard to the High Priest’s bull which he pays for himself and which is considered an individual offering, what is there to say? The Gemara answers: There is a rabbinic decree with regard to the bull due to the goat.

The Gemara expresses surprise: Is it right that due to a rabbinic decree the offerings should be left to die instead of being left to graze? And furthermore, this statement that Rabbi Tavi said in the name of Rabbi Yoshiya is itself a mitzva ab initio, but is not indispensable. As Rav Yehuda said that Shmuel said: With regard to communal offerings that are brought on the first of Nisan, it is a mitzva to bring them from the new year’s shekel contributions. However, if he brought them from the old shekels that were donated during the previous year he has fulfilled his obligation, but he lacked the mitzva, i.e., he did not perform the procedure in the proper manner. It is difficult to argue that due to this inessential detail the Sages would issue a decree that the High Priest’s bull should be left to die.

Rather, Rabbi Zeira said that the reason the bull and goat of Yom Kippur are left to die is because the lottery does not establish designations from one year to another. Therefore, a goat designated by the lottery one year is not eligible for use the next year.

The Gemara challenges this explanation: But let us bring this goat and another one and draw lots again. The Gemara responds: It is a rabbinic decree that was enacted lest people say that the lottery establishes designations from one year to another.

The Gemara challenges: This works out well with regard to the goat, but with respect to the bull of the High Priest, which is not chosen by lottery, what is there to say? The Gemara answers: There is a rabbinic decree with regard to the bull due to the goat. The Gemara challenges further: Is it right that due to a rabbinic decree the offerings should be left to die instead of being left to graze? Therefore, this answer should be rejected.

The Rabbis stated another solution before Abaye: It is a rabbinic decree, due to a concern that the bull will become a sin-offering whose owners have died, since the High Priest might die during the year. The Gemara responds: This works out well with regard to the bull, but as for the goat, which is a communal offering, what is there to say? The Gemara answers: There is a rabbinic decree with regard to the goat due to the bull.

The Gemara asks: Is it right that due to a rabbinic decree the offerings should be left to die instead of being left to graze? Rather, it is a rabbinic decree due to a concern that the goat will become a sin-offering whose year has passed. A goat may not be brought as a sin-offering once it is more than a year old, and there is a concern that the goat will be too old by the Yom Kippur of the following year. The Gemara expresses surprise: Is this a rabbinic decree? It is certainly a sin-offering whose year has passed, as the goat will certainly be more than a year old by the following Yom Kippur.

**NOTES**

This is the burnt-offering for every New Moon upon its renewal – תִּתְּרוּמָה: This verse indicates that the burnt-offering of a particular New Moon must be purchased with the shekels donated in the current year. The Gemara elsewhere derives that this is referring to the month of Nisan. Therefore, from the month of Nisan on, communal offerings may not be purchased with the donations of the previous year.

From the new contribution – וְהָבֵא: Commentaries have questioned this explanation: For this very reason, the shekels should also not be fit for use the following year. The answer is that the extra shekels that had been collected were not deposited in the chamber until the following year. Therefore, they were a part of the contribution of the following year, and offerings of that new year could be purchased with them (Tosafot Yeshanim).

Is it right that due to a rabbinic decree the offerings should be left to die – מִתְּרוּמָה? There are two fundamental issues behind this question. First, causing the animals to die involves the destruction of consecrated property. In addition, there is a prohibition against causing animals undue suffering, which Rava himself holds to be a Torah prohibition (Pirkei De’ærav).

Each of the Sages in this passage was of the opinion that he understood the decree to be more severe than the others understood it to be, and therefore his explanation was sufficient to explain why the offering should be killed (Tosafot Yeshanim).

Communal offerings from the new contributions – תִּתְּרוּמָה: Once the New Moon of the month of Nisan arrives, communal offerings are bought from the new contributions. If new funds have not yet arrived, the shekels from old donations are used (Rambam Sefer Zemanim, Hilkhot Shekalim 4:11).
The Gemara responds: This is not difficult, as it is possible that the goat will not be disqualified, in accordance with the opinion of Rabbi Yehuda HaNasi. As it was taught in a baraita: With regard to redeeming houses in a walled city, the Torah states: “And if it not be redeemed within the space of a full year” (Leviticus 25:30), which indicates that he counts 365 days, in accordance with the number of days in a solar year; this is the statement of Rabbi Yehuda HaNasi. And the Rabbis say: He counts twelve months from day to day. Therefore, according to the opinion of Rabbi Yehuda HaNasi, if the goat was less than eleven days old on the first Yom Kippur, it will not be disqualified on the following Yom Kippur because it will still be less than 365 days old, as long as the first year was not a leap year. Nevertheless, it is disqualified by rabbinic decree due to a concern that other goats would be used in similar circumstances even if they were more than a year old.

And if the year was extended and made into a leap year, it is extended for the benefit of the seller; and according to the Sages he has an additional month in which to redeem his house. The Gemara asks: This works out well with regard to the goat, but with regard to the bull, what is there to say? The bull remains valid even if it is more than a year old. The Gemara answers: There is a rabbinic decree with regard to the bull due to the goat.

Rather, Rava said: The bull and goat of Yom Kippur may not be left from one year to the next by rabbinic decree due to a concern that a mishap may occur. As it was taught in a baraita: One may neither consecrate objects, nor valuate, i.e., take a vow to donate one’s value to the Temple treasury, nor dedicate items for sacred use at this time, when the Temple no longer exists.