



IN MEMORY OF LECH GORAJ (1948-2021)

It is with deep sadness and regret that we have received the news of the passing of Lech Goraj, DEng, on July 5, 2021, after a long and severe illness. He was a scientist, specialist in the field of agricultural economics and accountancy, the head of the Agricultural Accountancy Department at the Institute of Agricultural and Food Economics – National Research Institute for many years (1992-2013), the originator of changes adjusting the Polish agricultural accountancy system to the solutions used in the European Union. He was responsible for implementing the system of collecting and using accountancy data from farms (the Polish FADN system). He collaborated with numerous research units in Poland and abroad. He was a representative of Poland at the European Committee for FADN (2004-2013). He was the author of numerous scientific publications, papers, and expert opinions, a tutor, a teacher, and the supervisor of the Agricultural Accountancy Department staff. A warm-hearted and kind man with a noble heart.

Lech Goraj was born on January 2, 1948 in Słabuszewice in the Lipnik municipality in the Świętokrzyskie Voivodeship. After his graduation from the Warsaw University of Life Sciences in 1971, he began his work at the Institute of Agricultural Economics in January 1972 where he obtained a PhD in economics in 1985. His scientific interests always revolved around agricultural accountancy, data collection, control, and analysis, as well as agricultural insurance, and the VAT system in agriculture. They translated into numerous national and international research projects, in which he actively participated as a coordinator and an expert.

His professional career coincided with the accession to the European Union, which was a turning point for Poland. When he was the head of the Agricultural Accountancy

Department, he was obliged to reform the agricultural accountancy kept by the Institute. The task was related to developing in Poland an accountancy system used in the European Union – FADN. Lech Goraj was the architect and co-creator of the system. He performed the task thanks to his remarkable organizational skills, professional experience, excellent knowledge of the specificity of Polish agriculture, courage, and his vision of development. The challenge was not only to create the FADN system, but to implement, consolidate, and improve it. During this breakthrough period, he performed several functions that were significant for the development of Polish accountancy. Between 1992 and 2013, he was a Polish delegate to the FADN Committee at the European Commission, a member of the FADN National Committee, the vice-chairman of the Scientific Board of the Institute of Agricultural and Food Economics – National Research Institute, a member of the Scientific Board of the National Union of Farmers, farmers' associations and agricultural organizations and a member of the Social Treasury Council at the Minister for Finance. Since 1992, he was a co-editor of the "Agricultural Market" bulletin published by the Institute of Agricultural and Food Economics. Between 1995 and 1997, he was the head of the working group responsible for the development of the unified system of agricultural farms appointed by the Deputy Minister for Agriculture. At the same time, he managed the PHARE project. Between 1999 and 2000, he participated in the work of the team for the implementation of value added tax in agriculture, forestry, and fisheries appointed by the then Deputy Prime Minister, the Minister for Finance, Leszek Balcerowicz. He was involved in the review of the FADN acquis in the EU in April and May 1999. In 2003, he was appointed an expert in an inter-ministerial team headed by the then Deputy Prime Minister, Jerzy Hausner, in the field of changes concerning the farmers' social insurance system. He actively participated in the implementation of a project entitled "Agriculture of Candidate Countries in an enlarged Europe. A Prospective Analysis" carried out by the Institute for Prospective Technological Studies in Seville between 2003 and 2004.

He was greatly dedicated to training and teaching. Between 1997 and 1998, at the request of the Ministry of Agriculture and Food Economy and the Agency for Restructuring and Modernization of Agriculture, he managed a national advisor training program. He instructed approx. 200 advisors-trainers in the field of agricultural accountancy for work in the field. From 2004-2005, he was a lecturer at the online schools for banking staff: ARiMR-ISKB and KZBS-ISKB.

He was awarded and honored many times for his services to agriculture and his work for the Institute. In 1978, on the 30th anniversary of the Institute of Agricultural Economics, he was awarded the Bronze Cross of Merit. On the 75th and 80th anniversary of agricultural accountancy in Poland, he was awarded twice for merits for its development. In 2001, he received the honorary badge "Meritorious for Agriculture", and in 2006 he was awarded the Silver Cross of Merit.

He was a man of the countryside and agriculture who knew the realities of the environment very well. This made him an authority for many agricultural environments, institutions, and organizations.

Due to his knowledge, talent, and attitude towards people, he will always remain a great authority to us. He left us an extensive scientific contribution and a void that will be difficult to fill.

Farewell, dear friend. We will keep you in our memories and hearts.

FADN Team