

Lech Goraj, Dr Eng. (1948-2021)



It is with deep sadness and regret that we have received the news, that on the 5th of July 2021, after a long and critical illness, Lech Goraj, Dr Eng. in the field of agricultural economics and accountancy, head of the Agricultural Accounting Department of IAFE-NRI for many years (1992-2013), the author of changes adjusting the Polish system of agricultural accountancy to the solutions applied in the European Union, and then responsible for the implementation of the Farm Accountancy Data Network (Polish FADN). He cooperated with numerous research units in Poland and abroad. He was a representative of Poland in the European Committee for FADN (2004-2013). Author of numerous scientific publications, papers and expert opinions, tutor, teacher and supervisor of the Agricultural Accounting Department staff. A friendly, kind man, with a noble heart.

Doctor Lech Goraj was born on the 2nd of January 1948 in Słabuszewice in the Lipnik commune in Świętokrzyskie voivodship. Having completed his graduation at the Warsaw University of Life Sciences in 1971, he started his professional career in January 1972 at the Institute of Agricultural Economics, where in 1985 he was awarded the degree of Doctor of Economics. His scientific interests have always focused on agricultural accountancy, data collection, control and analysis, as well as agricultural insurance and the VAT system in agriculture. These translated into numerous national and international research projects, in which he took an active part as coordinator and expert.

His professional career coincided with the crucial moment of Poland's accession to the European Union. During the period, when he was the head of the Agricultural Accounting Department, it fell on him to reform the agricultural accountancy carried out in the Institute. In April and May 1999 he was involved in the review of FADN *acquis communautaire* in EU and then he was engaged in creation in Poland of the accounting system obligatory in the European Union structures - FADN. Lech Goraj was the organizer and co-author of this system. He accomplished this task thanks to his great organizational skills, professional knowledge, perfect knowledge on the characteristics of Polish agriculture, courage and having a vision for development. The challenge was not only the creation of FADN, but also its implementation, consolidation and improvement. In this crucial period he performed a number of functions significant for the development of Polish accountancy. In the years 1992-2013 he was Poland's delegate to the Committee for FADN at the European Commission, a member of the National Committee for FADN, Vice-Chairman of the Scientific Council of IAFE-NRI, a member of the Scientific Council of the National Farmers' Union,

Co-operatives and Agricultural Organizations and a member of the Social Treasury Council at the Minister of Finance.

Throughout his many years of work he willingly shared his knowledge by acting as an expert and consultant in projects implementing the FADN system in other countries.

Since 1992, he was a co-editor of the Agricultural Market bulletin, published in IAFE-NRI. In the years 1995-1997, he headed the team of the working group for the development of the Unified Farming System, appointed by the Deputy Minister of Agriculture. At the same time, he managed the implementation of the PHARE project. In 1999-2000, he participated in the works of the Team for Implementation of Value Added Tax (VAT) in Agriculture, Forestry and Fishery appointed by Deputy Prime Minister, Minister of Finance Leszek Balcerowicz. In 2003, he was appointed as an expert to the inter-ministerial team, headed by Deputy Prime Minister J. Hausner, on changes to the social insurance system for farmers. In the years 2003-2004, he actively participated in the implementation of the project carried out by the Institute for Prospective Technological Studies in Seville entitled *Agriculture of Candidate Countries in an enlarged Europe. A Prospective Analysis*.

He was involved in training and didactic work with great dedication. In the years 1997-1998, commissioned by the Ministry of Agriculture and Food Economics and the Agency for Restructuring and Modernisation of Agriculture, he managed a nationwide advisors' training programme, preparing about 200 advisors - trainers in agricultural accountancy to work in the field. In 2004-2005, he was a lecturer at the Internet Banking Personnel Schools: ARiMR-ISKB and KZBS-ISKB.

He has been repeatedly awarded and honoured for his contribution to agriculture and work for the Institute. In 1978, on the occasion of the 30th anniversary of the Institute of Agricultural Economics, he received the Bronze Cross of Merit. Twice, on the occasion of the 75th and 80th anniversary of agricultural accountancy in Poland, he was awarded for his contribution to its development. In 2001, he received the Badge of Honour "Merited for Agriculture", and in 2006 he was awarded the Silver Cross of Merit.

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

His knowledge, talent and attitude to people made him a true role model for us. He left behind the rich scientific achievements and an emptiness, that will be difficult to fill. We bid to you farewell, the Doctor, and you will remain in our memories and hearts. We will remember you as an excellent mentor and a kind friend.

The Polish FADN team